S T A T E O F N E W Y O R K

672

2015-2016 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 7, 2015

Introduced by M. of A. LENTOL -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to New York adjusted gross income of a resident individual

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Paragraph 8-b of subsection (c) of section 612 of the tax law, as amended by section 1 of part D of chapter 62 of the laws of 2006, is amended to read as follows:

(8-b) Income received by an individual who is a member of the New York state organized militia, as such term is defined in subdivision one of section two of the military law, OR THE RESERVE COMPONENTS, AS DEFINED IN 10 U.S.C. 10101, as compensation for performing active service within the state pursuant to either (i) state active duty orders issued in accordance with subdivision one of section six of the military law or (ii) active service of the United States pursuant to federal active duty orders, for service other than training, issued in accordance with title 10 of the United States code.

S 2. This act shall take effect immediately.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [ ] is old law to be omitted.

LBD01195-01-5