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

2654

2015-2016 Regular Sessions

I N S E N A T E

January 27, 2015

Introduced by Sen. MARCHIONE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to allowing a tax credit for certain travel expenses incurred by certain employees of the department of corrections and community supervision

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

Section 1. The tax law is amended by adding a new section 42 to read as follows:

S 42. TRAVEL CREDIT, DEPARTMENT OF CORRECTIONS AND COMMUNITY SUPERVISION EMPLOYEES. (A) AN ELIGIBLE TAXPAYER WHO IS EMPLOYED BY THE NEW YORK STATE DEPARTMENT OF CORRECTIONS AND COMMUNITY SUPERVISION AND WHO IS SUBJECT TO TAX UNDER ARTICLE TWENTY-TWO OF THIS CHAPTER SHALL BE ALLOWED A CREDIT AGAINST SUCH TAXES IN THE AMOUNT SPECIFIED IN SUBDIVISION (B) OF THIS SECTION, TO THE EXTENT NOT OTHERWISE DEDUCTIBLE IN DETERMINING FEDERAL ADJUSTED GROSS INCOME OR STATE ADJUSTED GROSS INCOME AND NOT REIMBURSED.

(B) THE AMOUNT OF THE CREDIT PER TAXPAYER PER TAXABLE YEAR SHALL BE DETERMINED AS FOLLOWS: THE STANDARD MILEAGE RATE FOR EACH OF THE BUSINESS MILES DRIVEN.

(C) THE CREDIT ALLOWED UNDER THE PROVISIONS OF THIS SECTION MAY BE CLAIMED BY AN ELIGIBLE TAX PAYER FOR A MAXIMUM PERIOD OF TWO CONSECUTIVE TAX YEARS COMMENCING IN THE YEAR IN WHICH THE ELIGIBLE FACILITY CLOSED, PROVIDED THE TAXPAYER REMAINS EMPLOYED ON A FULL-TIME BASIS BY THE DEPARTMENT OF CORRECTIONS AND COMMUNITY SUPERVISION FOR ALL OR A PORTION OF EACH YEAR IN WHICH THE CREDIT IS CLAIMED.

(D) A TAXPAYER MAY NOT USE THE STANDARD MILEAGE RATE FOR A VEHICLE AFTER USING ANY DEPRECIATION METHOD UNDER THE FEDERAL MODIFIED ACCELERATED COST RECOVERY SYSTEM (MACRS) OR AFTER CLAIMING A FEDERAL SECTION 179 DEDUCTION FOR THAT VEHICLE.

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

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(E) FOR THE PURPOSES OF THIS SUBDIVISION, THE FOLLOWING DEFINITIONS SHALL APPLY:

(1) "ELIGIBLE TAXPAYER" IS A TAXPAYER WHO:

(I) IS A RESIDENT OF THE STATE;

(II) WAS EMPLOYED AS A FULL-TIME EMPLOYEE BY THE DEPARTMENT OF CORRECTIONS AND COMMUNITY SUPERVISION AT AN ELIGIBLE FACILITY AT THE TIME SUCH FACILITY WAS CLOSED; AND

(III) UPON CLOSURE OF THE ELIGIBLE FACILITY, WAS EMPLOYED AT ANOTHER DEPARTMENT OF CORRECTIONS AND COMMUNITY SUPERVISION FACILITY WHICH WAS LOCATED AT A GREATER DISTANCE FROM THE TAXPAYER'S RESIDENCE THAN THE ELIGIBLE FACILITY WAS.

(2) "ELIGIBLE FACILITY" MEANS THE FOLLOWING FACILITIES: ARTHUR KILL CORRECTIONAL FACILITY (STATEN ISLAND); BAYVIEW CORRECTIONAL FACILITY (MANHATTAN); BEACON CORRECTIONAL FACILITY (DUTCHESS COUNTY); BUFFALO CORRECTIONAL FACILITY (BUFFALO COUNTY); THE MINIMUM SECURITY PORTION OF BUTLER CORRECTIONAL FACILITY (WAYNE COUNTY); CAMP GEORGETOWN CORRECTIONAL FACILITY (MADISON COUNTY); CHATEAUGAY CORRECTIONAL FACILITY (FRANKLIN COUNTY); FULTON CORRECTIONAL FACILITY (THE BRONX); LYON MOUNTAIN CORRECTIONAL FACILITY (CLINTON COUNTY); MID-ORANGE CORRECTIONAL FACILITY (WARWICK); MONTEREY SHOCK (SCHUYLER COUNTY); MORIAH SHOCK INCARCERATION CORRECTIONAL FACILITY (ESSEX COUNTY); MT. MCGREGOR (SARATOGA COUNTY); OGDENSBURG CORRECTIONAL FACILITY (ST. LAWRENCE COUNTY); ONEIDA CORRECTIONAL FACILITY (ROME); AND SUMMIT SHOCK INCARCERATION CORRECTIONAL FACILITY (SCHOHARIE COUNTY).

(3) "STANDARD MILEAGE RATE" MEANS THE FEDERAL INCOME TAX BUSINESS MILEAGE RATE IN EFFECT FOR THE TAX YEAR FOR WHICH THE CREDIT IS CLAIMED UNDER THIS SECTION PER MILE FOR THE BUSINESS MILES DRIVEN.

(4) "BUSINESS MILES DRIVEN" MEANS THE DIFFERENCE IN MILES DRIVEN BETWEEN: (I) THE ROUND-TRIP MILES DRIVEN BY THE ELIGIBLE TAXPAYER FROM HIS OR HER RESIDENCE TO HIS OR HER EMPLOYMENT AT THE ELIGIBLE FACILITY; AND (II) THE ROUND-TRIP MILES DRIVEN BY THE ELIGIBLE TAXPAYER FROM HIS OR HER RESIDENCE TO HIS OR HER EMPLOYMENT AT THE NEW FACILITY. SUCH MILEAGE SHALL BE CALCULATED USING THE DISTANCE OF A DIRECT TRIP BETWEEN THE TWO LOCATIONS.

(F) CROSS-REFERENCES. FOR APPLICATION OF THE CREDIT PROVIDED FOR IN THIS SECTION, SEE THE FOLLOWING PROVISION OF THIS CHAPTER: ARTICLE 22: SECTION 606, SUBSECTION (CCC).

S 2. Section 606 of the tax law is amended by adding a new subsection (ccc) to read as follows:

(CCC) TRAVEL CREDIT, DEPARTMENT OF CORRECTIONS AND COMMUNITY SUPERVISION EMPLOYEES. (1) ALLOWANCE OF CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS PROVIDED IN SECTION FORTY-TWO OF THIS CHAPTER, AGAINST THE TAX IMPOSED BY THIS ARTICLE.

(2) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SUBSECTION FOR ANY TAXABLE YEAR SHALL EXCEED THE TAXPAYER'S TAX FOR SUCH YEAR, THE EXCESS SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE CREDITED OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION SIX HUNDRED EIGHTY-SIX OF THIS ARTICLE, PROVIDED, HOWEVER, THAT NO INTEREST SHALL BE PAID THEREON.

S 3. The commissioner of taxation and finance shall promulgate all rules and regulations necessary for the implementation of this act on or before its effective date.

S 4. This act shall take effect immediately.