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

3910--B

2015-2016 Regular Sessions

I N S E N A T E

February 20, 2015

Introduced by Sen. MARCHIONE -- read twice and ordered printed, and when printed to be committed to the Committee on Environmental Conservation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to allowing a tax credit for certain individuals obtaining hunting, fishing and trapping licenses

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 43 to read as follows:

S 43. SPORTSMAN EDUCATION INSTRUCTOR CREDIT. (A) A TAXPAYER THAT IS A SPORTSMAN EDUCATION INSTRUCTOR OR AN OWNER OF A SPORTSMAN EDUCATION INSTRUCTOR SHALL BE ELIGIBLE FOR A CREDIT AGAINST THE TAX IMPOSED UNDER ARTICLE NINE-A OR TWENTY-TWO OF THIS CHAPTER, PURSUANT TO THE PROVISIONS REFERENCED IN SUBDIVISION (C) OF THIS SECTION.

(B) A TAXPAYER WHO IS A RESIDENT OF THIS STATE AND WHO FULLY CERTIFIES AS A SPORTSMAN EDUCATION INSTRUCTOR, ACCORDING TO THE GUIDELINES OF THE DEPARTMENT OF ENVIRONMENTAL EDUCATION AND WHO RECORDS TWENTY OR MORE HOURS OF INSTRUCTIONAL SERVICE PER YEAR FOR THREE CONSECUTIVE CALENDAR YEARS, IS ENTITLED TO RECEIVE A TAX CREDIT IN THE AMOUNT OF ALL FEES FOR ALL RESIDENT LICENSES, PRIVILEGES AND STAMPS PAID BY SAID TAXPAYER TO OBTAIN FISHING, SMALL GAME, BIG GAME, BOWHUNTING, MUZZLE-LOADING AND TURKEY HUNTING LICENSES.

(C) CROSS REFERENCES: FOR APPLICATION OF THE CREDIT PROVIDED IN THIS SECTION, SEE THE FOLLOWING PROVISIONS OF THIS CHAPTER:

(1) ARTICLE 9-A: SECTION 210-B, SUBDIVISION 52.

(2) ARTICLE 22: SECTION 606, SUBSECTION (FFF).

S 2. Section 210-B of the tax law is amended by adding a new subdivision 52 to read as follows:

52. SPORTSMAN EDUCATION INSTRUCTOR CREDIT. (A) ALLOWANCE OF CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS PROVIDED IN

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

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SECTION FORTY-THREE OF THIS CHAPTER, AGAINST THE TAX IMPOSED BY THIS ARTICLE.

(B) APPLICATION OF CREDIT. THE CREDIT ALLOWED UNDER THIS SUBDIVISION FOR ANY TAXABLE YEAR MAY NOT REDUCE THE TAX DUE FOR SUCH YEAR TO LESS THAN THE AMOUNT PRESCRIBED IN PARAGRAPH (D) OF SUBDIVISION ONE OF SECTION TWO HUNDRED TEN OF THIS ARTICLE. HOWEVER, IF THE AMOUNT OF CREDIT ALLOWED UNDER THIS SUBDIVISION FOR ANY TAXABLE YEAR REDUCES THE TAX TO SUCH AMOUNT OR IF THE TAXPAYER OTHERWISE PAYS TAX BASED ON THE FIXED DOLLAR MINIMUM AMOUNT, ANY AMOUNT OF CREDIT THUS NOT DEDUCTIBLE IN SUCH TAXABLE YEAR WILL BE TREATED AS AN OVERPAYMENT OF TAX TO BE CREDITED OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION ONE THOUSAND EIGHTY-SIX OF THIS CHAPTER. PROVIDED, HOWEVER, THE PROVISIONS OF SUBSECTION (C) OF SECTION ONE THOUSAND EIGHTY-EIGHT OF THIS CHAPTER NOTWITHSTANDING, NO INTEREST WILL BE PAID THEREON.

S 3. Subparagraph (B) of paragraph 1 of subsection (i) of section 606 of the tax law is amended by adding a new clause (xliii) to read as follows:

(XLIII) SPORTSMAN EDUCATION INSTRUCTOR CREDIT UNDER SUBSECTION (FFF)	AMOUNT OF CREDIT UNDER SUBDIVISION FIFTY-TWO OF SECTION TWO HUNDRED TEN-B

S 4. Section 606 of the tax law is amended by adding a new subsection (fff) to read as follows:

(FFF) SPORTSMAN EDUCATION INSTRUCTOR CREDIT. (1) A TAXPAYER SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS PROVIDED IN SECTION FORTY-THREE OF THIS CHAPTER, AGAINST THE TAX IMPOSED BY THIS ARTICLE.

(2) APPLICATION OF CREDIT. IF THE AMOUNT OF CREDIT ALLOWED UNDER THIS SUBSECTION FOR ANY TAXABLE YEAR EXCEEDS THE TAXPAYER'S TAX FOR SUCH YEAR, THE EXCESS WILL 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 WILL BE PAID THEREON.

S 5. This act shall take effect immediately and shall apply only to taxable years beginning on or after January 1, 2017.