

STATE OF NEW YORK

4631

2017-2018 Regular Sessions

IN ASSEMBLY

February 3, 2017

Introduced by M. of A. MAGEE, STIRPE, BRINDISI, DiPIETRO, JENNE --
Multi-Sponsored by -- M. of A. BLANKENBUSH -- read once and referred
to the Committee on Tourism, Parks, Arts and Sports Development

AN ACT to amend the tax law, in relation to providing an income tax
credit for certain landowners that provide recreational access for
snowmobiling

The People of the State of New York, represented in Senate and Assem-
bly, do enact as follows:

1 Section 1. Section 606 of the tax law is amended by adding a new
2 subsection (n-2) to read as follows:

3 (n-2) Credit for certain landowners who allow snowmobile access. (1)
4 An individual taxpayer who meets the eligibility standards in paragraph
5 two of this subsection shall be allowed a credit against the taxes
6 imposed by this article in the amount specified in paragraph three of
7 this subsection.

8 (2) To be eligible for the credit, the taxpayer (or taxpayers filing
9 joint returns) on the personal income tax return must allow snowmobile
10 access in the form of a state-funded snowmobile trail or portion thereof
11 on property owned by the taxpayer that either receives an agricultural
12 assessment under section three hundred five or three hundred six of the
13 agriculture and markets law or is eligible forest land under section
14 four hundred eighty-a of the real property tax law.

15 (3) A taxpayer shall be allowed a credit equal to ten cents per linear
16 foot of state-funded snowmobile trail on eligible property pursuant to
17 paragraph two of this subsection.

18 § 2. This act shall take effect on the first of January next succeed-
19 ing the date on which it shall have become a law and shall apply to
20 taxable years beginning on or after such date; provided, however, that
21 the department of taxation and finance is authorized and directed to
22 promulgate rules and regulations necessary for the timely implementation
23 of this act on or before such effective date.

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

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