

STATE OF NEW YORK

504

2017-2018 Regular Sessions

IN ASSEMBLY

January 9, 2017

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

AN ACT to amend the tax law, in relation to establishing a personal tax
deduction for members of the United States Coast Guard Auxiliary

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

1 Section 1. Subsection (c) of section 612 of the tax law is amended by
2 adding a new paragraph 42 to read as follows:

3 (42) Three thousand dollars for any taxpayer who, during the taxable
4 year, was an enrolled and active member of the United States Coast Guard
5 Auxiliary and has been so enrolled and active for five or more years.
6 The taxpayer shall have been certified by the chief director of the
7 United States Coast Guard Auxiliary as an enrolled and active member of
8 the United States Coast Guard Auxiliary for at least five years. The
9 commissioner shall determine the procedure for such certification.

10 § 2. This act shall take effect on the first of January next succeed-
11 ing the date on which it shall have become a law.

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

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