STATE OF NEW YORK

8597

2017-2018 Regular Sessions

IN ASSEMBLY

July 10, 2017

Introduced by M. of A. KAVANAGH, BENEDETTO -- Multi-Sponsored by -- M. of A. CAHILL, COOK, RIVERA -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the requirement to file a personal income tax return

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

Section 1. Paragraph 1 of subsection (a) of section 651 of the tax law, as amended by section 6 of part J of chapter 59 of the laws of 2014, is amended to read as follows:

(1) every resident individual (A) [~~required to file a federal income tax return for the taxable year, or (B)~~] having federal adjusted gross income for the taxable year, increased by the modifications under subsection (b) of section six hundred twelve **of this article**, in excess of [~~four thousand dollars, or in excess of~~] his **or her** New York standard deduction, [~~if lower,~~] or [~~(C)~~] **(B)** having received during the taxable year a lump sum distribution any portion of which is subject to tax under section six hundred three **of this article**;

§ 2. This act shall take effect immediately and shall apply to all taxable years beginning on or after the date on which this act 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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