

# STATE OF NEW YORK

189--A

2017-2018 Regular Sessions

## IN SENATE

(Prefiled)

January 4, 2017

Introduced by Sen. MARCHIONE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- 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 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 44 to read as follows:

§ 44. 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 Acceler-

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

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1 ated Cost Recovery System (MACRS) or after claiming a federal Section  
2 179 deduction for that vehicle.

3 (e) For the purposes of this subdivision, the following definitions  
4 shall apply:

5 (1) "Eligible taxpayer" is a taxpayer who:

6 (i) is a resident of the state;

7 (ii) was employed as a full-time employee by the department of  
8 corrections and community supervision at an eligible facility at the  
9 time such facility was closed; and

10 (iii) upon closure of the eligible facility, was employed at another  
11 department of corrections and community supervision facility which was  
12 located at a greater distance from the taxpayer's residence than the  
13 eligible facility was.

14 (2) "Eligible facility" means the following facilities: Arthur Kill  
15 Correctional Facility (Staten Island); Bayview Correctional Facility  
16 (Manhattan); Beacon Correctional Facility (Dutchess county); Buffalo  
17 Correctional Facility (Buffalo county); the minimum security portion of  
18 Butler Correctional Facility (Wayne county); Camp Georgetown Correction-  
19 al Facility (Madison county); Chateaugay Correctional Facility (Franklin  
20 county); Fulton Correctional Facility (the Bronx); Lyon Mountain Correc-  
21 tional Facility (Clinton county); Mid-Orange Correctional Facility  
22 (Warwick); Monterey Shock (Schuyler county); Moriah Shock Incarceration  
23 Correctional Facility (Essex county); Mt. McGregor (Saratoga county);  
24 Ogdensburg Correctional Facility (St. Lawrence county); Oneida Correc-  
25 tional Facility (Rome); and Summit Shock Incarceration Correctional  
26 Facility (Schoharie county).

27 (3) "Standard mileage rate" means the federal income tax business  
28 mileage rate in effect for the tax year for which the credit is claimed  
29 under this section per mile for the business miles driven.

30 (4) "Business miles driven" means the difference in miles driven  
31 between: (i) the round-trip miles driven by the eligible taxpayer from  
32 his or her residence to his or her employment at the eligible facility;  
33 and (ii) the round-trip miles driven by the eligible taxpayer from his  
34 or her residence to his or her employment at the new facility. Such  
35 mileage shall be calculated using the distance of a direct trip between  
36 the two locations.

37 (f) Cross-references. For application of the credit provided for in  
38 this section, see the following provision of this chapter: article 22:  
39 section 606, subsection (ccc).

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

42 (ccc) Travel credit, department of corrections and community super-  
43 vision employees. (1) Allowance of credit. A taxpayer shall be allowed a  
44 credit, to be computed as provided in section forty-four of this chap-  
45 ter, against the tax imposed by this article.

46 (2) Application of credit. If the amount of the credit allowed under  
47 this subsection for any taxable year shall exceed the taxpayer's tax for  
48 such year, the excess shall be treated as an overpayment of tax to be  
49 credited or refunded in accordance with the provisions of section six  
50 hundred eighty-six of this article, provided, however, that no interest  
51 shall be paid thereon.

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

55 § 4. This act shall take effect immediately.