

STATE OF NEW YORK

204

2017-2018 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 4, 2017

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

AN ACT to amend the tax law, in relation to creating a wage tax credit for employers who employ New York national guard men and women and reservists

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

1 Section 1. Section 210-B of the tax law is amended by adding a new
2 subdivision 49 to read as follows:

3 49. Employment of New York national guard and reserve members wage
4 tax credit. (a) Allowance of credit. A taxpayer shall be allowed a cred-
5 it, to be computed as provided in paragraph (b) of this subdivision,
6 against the tax imposed by this article, if it employs members of the
7 New York national guard and reserves. Provided, however, such taxpayer
8 shall comply with the Uniformed Services Employment and Reemployment
9 Rights Act, as found in section 4301 et seq. of title 18 of the United
10 States Code.

11 (b) Amount of credit. The credit allowed pursuant to paragraph (a) of
12 this subdivision shall be in an amount equal to fifteen hundred dollars
13 for each national guard or reserve member employed by such employer and
14 twenty-five hundred dollars for each national guard or reserve member
15 employed by such employer who has completed or returned from a deploy-
16 ment or activation. Provided, however, that no such credit allowed under
17 this subdivision shall exceed two thousand five hundred dollars for each
18 national guard or reserve member employed by such employer.

19 (c) Application of credit. The credit allowed under this subdivision
20 for any taxable year shall not reduce the tax due for such year to less
21 than the amount prescribed in paragraph (d) of subdivision one of
22 section two hundred ten of this article. If, however, the amount of
23 credits allowed under this subdivision for any taxable year reduces the

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

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1 tax to such amount, any amount of credit thus not deductible in such
2 taxable year shall be treated as an overpayment of tax to be credited or
3 refunded in accordance with the provisions of section one thousand
4 eighty-six of this chapter. Provided, however, the provisions of
5 subsection (c) of section one thousand eighty-eight of this chapter
6 notwithstanding, no interest shall be paid thereon.

7 § 2. Subparagraph (B) of paragraph 1 of subsection (i) of section 606
8 of the tax law is amended by adding a new clause (xlili) to read as
9 follows:

10 <u>(xlili) Employment of New</u>	<u>Amount of credit</u>
11 <u>York national guard and</u>	<u>under subdivision</u>
12 <u>reserve members credit</u>	<u>forty-nine of section</u>
13 <u>under subsection (ccc)</u>	<u>two hundred ten-B</u>

14 § 3. Section 606 of the tax law is amended by adding a new subsection
15 (ccc) to read as follows:

16 (ccc) Employment of New York national guard and reserve members wage
17 tax credit. (1) Allowance of credit. A taxpayer shall be allowed a cred-
18 it, to be computed as provided in paragraph two of this subsection,
19 against the tax imposed by this article if they employ members of the
20 New York national guard and reserve. Provided, however, they shall
21 comply with the Uniformed Services Employment and Reemployment Rights
22 Act, as found in section 4301 et seq. of title 18 of the United States
23 Code.

24 (2) Amount of credit. The credit allowed pursuant to paragraph one of
25 this subsection shall be in an amount equal to one thousand five hundred
26 dollars for each national guard or reserve member employed by such
27 employer and two thousand five hundred dollars for each national guard
28 or reserve member employed by such employer who has completed or
29 returned from a deployment or activation. Provided, however, that no
30 such credit allowed under this subsection shall exceed two thousand five
31 hundred dollars for each national guard or reserve member employed by
32 such employer.

33 (3) Application of credit. If the amount of the credit allowed under
34 this subsection for any taxable year shall exceed the taxpayer's tax for
35 such year, the excess shall be treated as an overpayment of tax to be
36 credited or refunded in accordance with the provisions of section six
37 hundred eighty-six of this article, provided, however, that no interest
38 shall be paid thereon.

39 § 4. This act shall take effect immediately and apply to taxable years
40 beginning on and after January 1, 2020.