

# 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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