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 Assembly, do enact as follows:

- 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 United States Coast Guard Auxiliary as an enrolled and active member of
- 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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