

STATE OF NEW YORK

9797

IN ASSEMBLY

February 9, 2018

Introduced by M. of A. L. ROSENTHAL -- read once and referred to the Committee on Labor

AN ACT to amend the labor law, in relation to the development and implementation of written workplace sexual harassment, sexual assault, and discrimination policies by corporations; to amend the tax law, in relation to reporting requirements and eligibility for tax credits based on a corporation's record of sexual harassment, sexual assault, and discrimination among and between employees of such corporation; and requires the division of human rights to promulgate standards relating to eligibility for state tax credits

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

1 Section 1. The labor law is amended by adding a new section 201-g to
2 read as follows:

3 § 201-g. Policy and record requirements. 1. Every corporation shall
4 develop and implement a written workplace sexual harassment, sexual
5 assault and discrimination policy in accordance with standards
6 prescribed by the division of human rights.

7 2. Every corporation shall maintain detailed and accurate records of
8 sexual harassment, sexual assault and discrimination in the workplace or
9 between employees of said corporation in accordance with standards
10 prescribed by the division of human rights; provided, however, that the
11 standards prescribed may vary according to the size and type of the
12 organization. All records shall be preserved for a period of five years.

13 § 2. The tax law is amended by adding a new section 210-D to read as
14 follows:

15 § 210-D. Reporting requirements. 1. Any corporation subject to taxa-
16 tion under this article or article nine of this chapter shall file an
17 annual report with the division of human rights and shall provide the
18 corporation's policy for sexual harassment, sexual assault, and discrim-
19 ination, and shall detail instances of sexual harassment, sexual
20 assault, and discrimination, and the outcome of such claims.

21 2. After a review of the materials submitted pursuant to subdivision
22 one of this section by the division of human rights, corporations shall

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

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1 receive a certificate of where they are deemed eligible to receive tax
2 credits authorized under state law.

3 § 3. The tax law is amended by adding a new section 210-E to read as
4 follows:

5 § 210-E. Eligibility for tax credits. Corporations claiming tax cred-
6 its shall submit the certificate of compliance they received pursuant to
7 section 210-D of this article as proof of eligibility for such credits.
8 Claimants shall be required to satisfy any other requirements associated
9 with the tax credits for which they are claiming.

10 § 4. Companies shall be ineligible for any tax credit authorized under
11 the tax law, economic development law, labor law, public housing law,
12 general municipal law, general city law, insurance law, real property
13 tax law, or any other laws of the state of New York providing tax
14 exemptions, where the division of human rights deems they are ineligible
15 based on their record of sexual harassment, sexual assault, and discrim-
16 ination among and between employees of such corporation.

17 § 5. The division of human rights shall formulate policies, proce-
18 dures, rules, or regulations to effectuate the provisions of this act
19 and may make recommendations to agencies and officers of the state in
20 aid of such policies and procedures. In addition, the division of human
21 rights shall establish the standard by which corporations shall be
22 eligible for state tax credits based on their record of sexual harass-
23 ment, sexual assault, and discrimination among and between employees of
24 such corporation.

25 § 6. This act shall take effect on January 1, 2019. Effective imme-
26 diately, the addition, amendment and/or repeal of any rule or regulation
27 necessary for the implementation of this act on its effective date are
28 authorized to be made and completed on or before such effective date.