

# STATE OF NEW YORK

4258

2017-2018 Regular Sessions

## IN SENATE

February 7, 2017

Introduced by Sen. DeFRANCISCO -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to providing a tax credit to certain landowners who allow snowmobile access on such land

The People of the State of New York, represented in Senate and Assembly, 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.

12 (3) A taxpayer shall be allowed a credit equal to ten cents per linear  
13 foot of state-funded snowmobile trail on eligible property pursuant to  
14 paragraph two of this subsection.

15 (4) The amount of the credit that may be claimed by a taxpayer pursu-  
16 ant to this subsection shall not exceed seven hundred fifty dollars in  
17 any given year.

18 (5) If the amount of credit allowable under this subsection for any  
19 taxable year shall exceed the taxpayer's tax for such year, the excess  
20 allowed for a taxable year commencing prior to January first, two thou-  
21 sand eighteen may be carried over to the following year or years and may  
22 be deducted from the taxpayer's tax for such year or years, but in no  
23 event shall such credit be carried over to taxable years commencing on  
24 or after January first, two thousand twenty-eight, and any amount of

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

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1 credit allowed for a taxable year commencing on or after January first,  
2 two thousand eighteen and not deductible in such year may be carried  
3 over to the ten taxable years next following such taxable year and may  
4 be deducted from the taxpayer's tax for such year or years. In lieu of  
5 carrying over any such excess, a taxpayer who is eligible pursuant to  
6 paragraph two of this subsection may, at his or her option, receive such  
7 excess as a refund. Any refund paid pursuant to this paragraph shall be  
8 deemed to be a refund of an overpayment of tax as provided in section  
9 six hundred eighty-six of this article, provided, however, that no  
10 interest shall be paid thereon.

11 § 2. This act shall take effect on the first of January next succeed-  
12 ing the date on which it shall have become a law and shall apply to  
13 taxable years beginning on or after such date; provided, however, that  
14 the department of taxation and finance is authorized and directed to  
15 promulgate rules and regulations necessary for the timely implementation  
16 of this act on or before such effective date.