STATE OF NEW YORK

S. 6860 A. 8610

2017-2018 Regular Sessions

SENATE - ASSEMBLY

September 1, 2017

IN SENATE -- Introduced by Sen. LAVALLE -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

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

AN ACT to amend the tax law, in relation to the definition of a resident for the purposes of the personal income tax

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

Section 1. Subparagraph (B) of paragraph 1 of subsection (b) of section 605 of the tax law, as amended by chapter 28 of the laws of 1987, is amended to read as follows:

(B) who is not domiciled in this state but maintains a permanent place of abode in this state and spends in the aggregate more than one hundred eighty-three days of the taxable year in this state, unless such individual is in active service in the armed forces of the United States. **For purposes of this subparagraph, a permanent place of abode shall not include a dwelling that is owned, leased, or maintained by the individual or the individual's spouse where such dwelling is not used as the individual's principal residence, is located more than fifty miles away from the individual's place of employment in this state and the individual stays overnight at such dwelling for no more than ninety days during the taxable year.**

§ 2. This act shall take effect immediately and shall be applicable to taxable years beginning on or after January 1, 2018.

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

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