## STATE OF NEW YORK

1011

2019-2020 Regular Sessions

## IN ASSEMBLY

January 14, 2019

Introduced by M. of A. L. 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:

1	Section 1. Subsection (c) of section 612 of the tax law is amended by
2	adding a new paragraph 44 to read as follows:
3	(44) 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.
б	The taxpayer shall have been certified by the chief director of the
7	United States Coast Guard Auxiliary as an enrolled and active member of
8	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-
1 1	

11 ing the date on which it shall have become a law.

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

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