

STATE OF NEW YORK

10920

IN ASSEMBLY

August 17, 2020

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Reyes) --
read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing a tax credit
for the purchase of personal protective equipment (PPE) by employers

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

1 Section 1. Section 210-B of the tax law is amended by adding a new
2 subdivision 55 to read as follows:

3 55. Credit for the purchase of personal protective equipment (PPE) by
4 employers. (a) A taxpayer shall be allowed a credit against the tax
5 imposed by this article for the purchase of personal protective equip-
6 ment (PPE) for use by such taxpayer's employees. The total amount of the
7 credit shall be the cost incurred in purchasing the personal protective
8 equipment (PPE) not to exceed a maximum credit of five thousand dollars.

9 (b) For the purposes of this subdivision, the following terms shall
10 have the following meanings:

11 (i) "taxpayer" shall mean any employer resident in this state employ-
12 ing five hundred or less persons.

13 (ii) "personal protective equipment (PPE)" shall mean all equipment
14 worn or used to minimize exposure to a communicable disease, including
15 but not limited to gloves, masks and faceshields.

16 (c) If the amount of credit allowable under this subdivision shall
17 exceed the taxpayer's tax for such year, the excess may be carried over
18 to the following year or years and may be deducted from the taxpayer's
19 tax for such year or years.

20 (d) If all or any part of the credit provided for under this subdivi-
21 sion was allowed or carried over from a prior taxable year or years, a
22 taxpayer shall reduce the allowable credit for additional qualifying
23 expenditures in a subsequent tax year by the amount of the credit previ-
24 ously allowed or carried over.

25 § 2. Section 606 of the tax law is amended by adding a new subsection
26 (kkk) to read as follows:

27 (kkk) Credit for the purchase of personal protective equipment (PPE)
28 by employers. (1) A taxpayer shall be allowed a credit of personal

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

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1 protective equipment (PPE) for use by such taxpayer's employees. The
2 total amount of the credit shall be the cost incurred in purchasing the
3 personal protective equipment (PPE) not to exceed a maximum credit of
4 five thousand dollars.

5 (2) For the purposes of this subsection, the following terms shall
6 have the following meanings:

7 (i) "taxpayer" shall mean any employer resident in this state employ-
8 ing five hundred or less persons.

9 (ii) "personal protective equipment (PPE)" shall mean all equipment
10 worn or used to minimize exposure to a communicable disease, including
11 but not limited to gloves, masks and faceshields.

12 (3) If the amount of credit allowable under this subsection shall
13 exceed the taxpayer's tax for such year, the excess may be carried over
14 to the following year or years and may be deducted from the taxpayer's
15 tax for such year or years.

16 (4) If all or any part of the credit provided for under this
17 subsection was allowed or carried over from a prior taxable year or
18 years, a taxpayer shall reduce the allowable credit for additional qual-
19 ifying expenditures in a subsequent tax year by the amount of the credit
20 previously allowed or carried over.

21 § 3. Subparagraph (B) of paragraph 1 of subsection (i) of section 606
22 of the tax law is amended by adding a new clause (xlvi) to read as
23 follows:

24 <u>(xlvi) Credit for</u>	<u>Amount of credit</u>
25 <u>the purchase of personal</u>	<u>under subdivision</u>
26 <u>protective equipment (PPE)</u>	<u>fifty-five of section</u>
27 <u>by employers under subsection</u>	<u>two hundred ten-B</u>
28 <u>(kkk)</u>	

29 § 4. This act shall take effect immediately, and shall apply to the
30 taxable year in which it takes effect and all subsequent taxable years.