STATE OF NEW YORK

3177

2019-2020 Regular Sessions

IN ASSEMBLY

January 28, 2019

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

AN ACT to amend the tax law, in relation to extending the minimum wage reimbursement credit to seasonal employees

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

Section 1. Subdivision (b) of section 38 of the tax law, as added by section 1 of part EE of chapter 59 of the laws of 2013, is amended to read as follows:

(b) An eligible employer is a corporation (including a New York S corporation), a sole proprietorship, a limited liability company or a partnership. An eligible employee is an individual who is (i) employed by an eligible employer in New York state, (ii) paid at the minimum wage rate as defined in article nineteen of the labor law during the taxable year by the eligible employer, (iii) between the ages of sixteen and nineteen during the period in which he or she is paid at such minimum wage rate by the eligible employer, [~~and~~] (iv) a student during the period in which he or she is paid at such minimum wage rate by the taxpayer**, and (v) notwithstanding the provisions of paragraphs (iii) and (iv) of this subdivision, an eligible employee shall also mean any employee who meets the criteria set forth in paragraphs (i) and (ii) of this subdivision who is temporarily employed for a period of ninety days or less in a calendar year; provided, however, that the provisions of this paragraph shall be applicable to taxable years beginning on and after January first, two thousand nineteen**.

§ 2. This act shall take effect immediately.

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

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