STATE OF NEW YORK

3484

2019-2020 Regular Sessions

IN ASSEMBLY

January 29, 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 exempting poll workers from the obligation to pay New York state income tax on income earned on an election day

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

Section 1. Subsection (i) of section 601 of the tax law is relettered subsection (j) and a new subsection (i) is added to read as follows:

(i) Poll workers working on election day. Notwithstanding the provisions of subsections (a), (b), (c) and (d) of this section and any other provision of this article, for taxable years beginning after December thirty-first, two thousand twenty, the income of a resident individual earned while working as a poll worker on an election day shall be exempt from tax under this article regardless of whether such income is subject to federal income taxation. For purposes of this subsection: (1) "poll worker" shall include, but not be limited to, election inspectors, poll clerks and election coordinators; and (2) "election day" shall mean the date of a state, local, or federal election, including primary and general elections.

§ 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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