STATE OF NEW YORK

S. 3718 A. 5511

2019-2020 Regular Sessions

SENATE - ASSEMBLY

February 13, 2019

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

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 section 1 of part O chapter 59 of the laws of 2018, is amended to read as follows:

(B) who 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, whether or not domiciled in this state for any portion of the taxable year, 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, 2020.

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

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