

STATE OF NEW YORK

4347

2019-2020 Regular Sessions

IN SENATE

March 7, 2019

Introduced by Sens. KRUEGER, RANZENHOFER, MYRIE -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to limitations on political activity

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

1 Section 1. Paragraph 4 of subdivision (a) of section 1116 of the tax
2 law, as amended by chapter 270 of the laws of 2001, is amended to read
3 as follows:

4 (4) Any corporation, association, trust, or community chest, fund,
5 foundation, or limited liability company, organized and operated exclu-
6 sively for religious, charitable, scientific, testing for public safety,
7 literary or educational purposes, or to foster national or international
8 amateur sports competition (but only if no part of its activities
9 involve the provision of athletic facilities or equipment), or for the
10 prevention of cruelty to children or animals, no part of the net earn-
11 ings of which inures to the benefit of any private shareholder or indi-
12 vidual, no substantial part of the activities of which is carrying on
13 propaganda, or otherwise attempting to influence legislation, (except as
14 otherwise provided in subsection (h) of section five hundred one of the
15 United States internal revenue code of nineteen hundred fifty-four, as
16 amended), and which does not participate in, or intervene in (including
17 the publishing or distributing of statements), any political campaign on
18 behalf of or in opposition to any candidate for public office. The
19 provisions of this paragraph regarding political campaign activity shall
20 be interpreted in the same manner as section 501(c)(3) of the United
21 States internal revenue code has been interpreted as of the effective
22 date of the chapter of the laws of two thousand nineteen that amended
23 this paragraph;

24 § 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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