AN ACT to amend the tax law, in relation to establishing a tax credit for essential retail employees during the novel coronavirus (COVID-19) outbreak

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

Section 1. Section 606 of the tax law is amended by adding a new subsection (kkk) to read as follows:

(kkk) Retail employee tax credit. (1) A taxpayer who is an employee of an essential retail business that provides services in a county that has at least one confirmed case of novel coronavirus (COVID-19) shall be allowed a credit against the tax imposed by this article equal to the entire amount of tax owed for the applicable period.

(2) For the purpose of this subsection the following terms shall have the following meanings:

(i) "essential retail business" shall mean:
   (A) grocery stores including all food and beverage stores;
   (B) pharmacies;
   (C) convenience stores;
   (D) farmer's markets;
   (E) restaurants and bars providing takeout and/or delivery;
   (F) hardware, appliance, and building material stores;
   (G) pet food stores;
   (H) telecommunication companies servicing existing customers and accounts;
   (I) non-essential retail establishments providing delivery orders for orders placed via phone or through other electronic means, provided that only one employee is physically present at such establishment to fulfill such orders; and
   (J) any other retail establishment deemed by the governor to be essential by executive order.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets [-] is old law to be omitted.
(ii) "applicable period" shall mean the period beginning February fifteenth, two thousand twenty and ending on June fifteenth, two thousand twenty.

(3) The commissioner may extend the applicable period for a period not to exceed three additional calendar months if it is determined that the outbreak of novel coronavirus (COVID-19) is to continue beyond June fifteenth, two thousand twenty.

§ 2. This act shall take effect immediately.