STATE OF NEW YORK

10304

IN ASSEMBLY

April 15, 2020

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

AN ACT to amend the tax law, in relation to exempting state income tax for qualified first responders 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) First responder exemption. (1) A taxpayer that is a qualified first responder who provides services in a county that has at least one confirmed case of novel coronavirus, COVID-19, or who provides services in a licensed medical care facility which is located in such a county, 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:

(A) "qualified first responder" shall mean any physician, nurse, pharmacist, law enforcement officer, corrections officer, firefighter, emergency medical technician, or paramedic.

(B) The term "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.

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

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