STATE OF NEW YORK

1700

2019-2020 Regular Sessions

IN ASSEMBLY

January 16, 2019

Introduced by M. of A. HAWLEY, KOLB, PALMESANO, BARCLAY, MONTESANO, GIGLIO, DiPIETRO, NORRIS, BRABENEC, ASHBY -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to creating a wage tax credit for employers who employ New York national guard men and women, reservists, volunteer firefighters and EMS personnel

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

Section 1. Section 210-B of the tax law is amended by adding two new subdivisions 53 and 54 to read as follows:

53. Employment of New York national guard and reserve members wage tax credit. (a) Allowance of credit. A taxpayer shall be allowed a credit, in the amount of one thousand five hundred dollars, against the tax imposed by this article for each member of the New York national guard and reserves which it employs. Provided, however, such taxpayer shall comply with the Uniformed Services Employment and Reemployment Rights Act, as found in section 4301 et seq. of title 18 of the United States Code; and provided further that such person shall have been employed for at least six months.

(b) Application of credit. The credit allowed under this subdivision for any taxable year shall not reduce the tax due for such year to less than the minimum amount prescribed in paragraph (d) of subdivision one of section two hundred ten of this article. If, however, the amount of credits allowed under this subdivision for any taxable year reduces the tax to such amount, any amount of credit thus not deductible in such taxable year shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section one thousand eighty-six of this chapter. Provided, however, the provisions of subsection (c) of section one thousand eighty-eight of this chapter notwithstanding, no interest shall be paid thereon.

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

LBD02112-01-9

54. Employment of volunteer firefighters and emergency medical services (EMS) first responder personnel wage credit. (a) Allowance of credit. A taxpayer shall be allowed a credit of one thousand five hundred dollars, against the tax imposed by this article, for each volunteer firefighter and EMS first responder personnel which it employs; provided that such person shall have been employed for at least six months.

(b) Application of credit. The credit allowed under this subdivision for any taxable year shall not reduce the tax due for such year to less than the minimum amount prescribed in paragraph (d) of subdivision one of section two hundred ten of this article. If, however, the amount of credits allowed under this subdivision for any taxable year reduces the tax to such amount, any amount of credit thus not deductible in such taxable year shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section one thousand eighty-six of this chapter. Provided, however, the provisions of subsection (c) of section one thousand eighty-eight of this chapter notwithstanding, no interest shall be paid thereon.

§ 2. Subparagraph (B) of paragraph 1 of subsection (i) of section 606 of the tax law is amended by adding two new clauses (xliv) and (xlv) to read as follows:

(xliv) Employment of New York national guard and reserve members credit under subsection (jjj)	Amount of credit under subdivision fifty-three of section two hundred ten-B
(xlv) Employment of volunteer firefighters and EMS first responder personnel wage credit under subsection (kkk)	Amount of credit under subdivision fifty-four of section two hundred ten-B

§ 3. Section 606 of the tax law is amended by adding two new subsections (jjj) and (kkk) to read as follows:

(jjj) Employment of New York national guard and reserve member credit. (1) Allowance of credit. A taxpayer shall be allowed a credit, as hereinafter provided, against the tax imposed by this article if they employ New York national guard and reserve members. Provided, however, they shall comply with the Uniformed Services Employment and Reemployment Rights Act, as found in section 4301 et seq. of title 18 of the United States Code; and provided, further that such person shall have been employed for at least six months. The amount of the credit shall be fifteen hundred dollars for each national guard member or reservist employed.

(2) Application of credit. If the amount of the credit allowed under this subsection for any taxable year shall exceed the taxpayer's tax for such year, the excess shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article, provided, however, that no interest shall be paid thereon.

(3) Carryover. If the amount of credit allowable under this subsection for any taxable year shall exceed the taxpayer's tax for such year, the

excess may be carried over to the following year or years, and may be deducted from the taxpayer's tax for such year or years.

(kkk) Employment of volunteer firefighters and EMS first responder personnel wage credit. (1) Allowance of credit. A taxpayer shall be allowed a credit, as hereinafter provided, against the tax imposed by this article for each volunteer firefighter and EMS first responder personnel which it employs; provided that such person shall have been employed for at least six months. The amount of the credit shall be fifteen hundred dollars for each volunteer firefighter and EMS first responder employed.

(2) Application of credit. If the amount of the credit allowed under this subsection for any taxable year shall exceed the taxpayer's tax for such year, the excess shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article, provided, however, that no interest shall be paid thereon.

(3) Carryover. If the amount of credit allowable under this subsection for any taxable year shall exceed the taxpayer's tax for such year, the excess may be carried over to the following year or years, and may be deducted from the taxpayer's tax for such year or years.

§ 4. This act shall take effect immediately and shall apply to taxable years beginning on and after January 1, 2021. Effective immediately the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized to be made on or before such date.