STATE OF NEW YORK

4352

2019-2020 Regular Sessions

IN ASSEMBLY

February 4, 2019

Introduced by M. of A. GLICK -- Multi-Sponsored by -- M. of A. CAHILL, DINOWITZ, ENGLEBRIGHT, GOTTFRIED, PAULIN, PEOPLES-STOKES -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the computation of gross income for state income tax purposes

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

Section 1. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 43 to read as follows:

(43) Compensation, to the extent includable in gross income for federal income tax purposes, attributable to employer-provided benefits to domestic partners.

§ 2. This act shall take effect immediately and shall apply to taxable years commencing on or after January 1, 2023.

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

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