

STATE OF NEW YORK

5114

2019-2020 Regular Sessions

IN ASSEMBLY

February 7, 2019

Introduced by M. of A. RAIA -- read once and referred to the Committee on Environmental Conservation

AN ACT to amend the tax law, in relation to establishing a personal income tax credit for the purchase of reusable shopping bags; and to authorize and direct the department of environmental conservation to study the impact of using reusable shopping bags

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

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

3 (jjj) Credit for reusable shopping bags. (1) General. A taxpayer shall
4 be allowed a credit against the tax imposed by this article for the
5 purchase of new reusable shopping bags by the taxpayer. The amount of
6 the credit shall be one hundred percent of the cost of the new reusable
7 shopping bags.

8 (2) Reusable shopping bags. A reusable shopping bag is a handled bag
9 made from cloth, plastic or another durable material manufactured for
10 multiple reuse. Reusable shopping bags are meant to be used as an alter-
11 native to single-use paper or plastic bags.

12 (3) When credit allowed. The credit provided for in this subsection
13 shall be allowed with respect to the taxable year in which the reusable
14 shopping bag was purchased.

15 (4) Carryover of credit. If the amount of the credit and carryovers of
16 such credit allowable under this subsection for any taxable year shall
17 exceed the taxpayer's tax for such year, such excess amount may be
18 carried over to the five taxable years next following the taxable year
19 with respect to which the credit is allowed and may be deducted from the
20 taxpayer's tax for such year or years.

21 § 2. 1. The department of environmental conservation is hereby author-
22 ized and directed to conduct a study on the impact of the use of reus-
23 able shopping bags on New York wildlife and make recommendations on the

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

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1 use of reusable shopping bags. Such department shall solicit the input
2 and cooperation of researchers and stakeholders it deems relevant when
3 designing such study and in determining how to implement such recommen-
4 dations. The scope of such study shall include, but not be limited to:

5 a. the impact on the overall health of New York wildlife from the use
6 of reusable shopping bags;

7 b. an examination of the direct and indirect impact of reusable shop-
8 ping bag use on population growth and decline of New York wildlife with
9 a focus on such wildlife that is subject to conservation efforts;

10 c. which geographic regions of the state are particularly affected by
11 the use of reusable shopping bags;

12 d. which species of wildlife are particularly affected by reusable
13 shopping bag use; and

14 e. anything else such department deems relevant to the use of reusable
15 shopping bags.

16 2. Such department shall issue a report containing the findings of the
17 study to the legislature no later than eighteen months succeeding the
18 date on which this act shall have become a law.

19 § 3. This act shall take effect immediately; provided, however, that
20 section one of this act shall apply to the tax year in which it shall
21 take effect and all subsequent tax years.