

# STATE OF NEW YORK

1292

2019-2020 Regular Sessions

## IN SENATE

January 14, 2019

Introduced by Sen. FUNKE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to extending the minimum wage reimbursement credit to seasonal employees

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

1 Section 1. Subdivision (b) of section 38 of the tax law, as added by  
2 section 1 of part EE of chapter 59 of the laws of 2013, is amended to  
3 read as follows:

4 (b) An eligible employer is a corporation (including a New York S  
5 corporation), a sole proprietorship, a limited liability company or a  
6 partnership. An eligible employee is an individual who is (i) employed  
7 by an eligible employer in New York state, (ii) paid at the minimum wage  
8 rate as defined in article nineteen of the labor law during the taxable  
9 year by the eligible employer, (iii) between the ages of sixteen and  
10 nineteen during the period in which he or she is paid at such minimum  
11 wage rate by the eligible employer, [~~and~~] (iv) a student during the  
12 period in which he or she is paid at such minimum wage rate by the  
13 taxpayer, and (v) notwithstanding the provisions of paragraphs (iii) and  
14 (iv) of this subdivision, an eligible employee shall also mean any  
15 employee who meets the criteria set forth in paragraphs (i) and (ii) of  
16 this subdivision who is temporarily employed for a period of ninety days  
17 or less in a calendar year; provided, however, that the provisions of  
18 this paragraph shall be applicable to taxable years beginning on and  
19 after January first, two thousand nineteen.

20 § 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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