

STATE OF NEW YORK

8248

IN SENATE

April 27, 2020

Introduced by Sen. RITCHIE -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to establishing a tax credit for essential retail employees during the novel coronavirus (COVID-19) outbreak

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 (kkk) to read as follows:

3 (kkk) Retail employee tax credit. (1) A taxpayer who is an employee of
4 an essential retail business that provides services in a county that has
5 at least one confirmed case of novel coronavirus (COVID-19) shall be
6 allowed a credit against the tax imposed by this article equal to the
7 entire amount of tax owed for the applicable period.

8 (2) For the purpose of this subsection the following terms shall have
9 the following meanings:

10 (i) "essential retail business" shall mean:

11 (A) grocery stores including all food and beverage stores;

12 (B) pharmacies;

13 (C) convenience stores;

14 (D) farmer's markets;

15 (E) restaurants and bars providing takeout and/or delivery;

16 (F) hardware, appliance, and building material stores;

17 (G) pet food stores;

18 (H) telecommunication companies servicing existing customers and
19 accounts;

20 (I) non-essential retail establishments providing delivery orders for
21 orders placed via phone or through other electronic means, provided that
22 only one employee is physically present at such establishment to fulfill
23 such orders; and

24 (J) any other retail establishment deemed by the governor to be essen-
25 tial by executive order.

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

LBD16196-02-0

1 (ii) "applicable period" shall mean the period beginning February
2 fifteenth, two thousand twenty and ending on June fifteenth, two thou-
3 sand twenty.

4 (3) The commissioner may extend the applicable period for a period not
5 to exceed three additional calendar months if it is determined that the
6 outbreak of novel coronavirus (COVID-19) is to continue beyond June
7 fifteenth, two thousand twenty.

8 § 2. This act shall take effect immediately.