

STATE OF NEW YORK

1159

2021-2022 Regular Sessions

IN ASSEMBLY

January 7, 2021

Introduced by M. of A. BUTTENSCHON, LUPARDO, WOERNER, SAYEGH, WILLIAMS, CRUZ, DICKENS, JONES, PICHARDO -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the farm workforce retention credit

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

1 Section 1. Subdivision (e) of section 42 of the tax law, as added by
2 section 1 of part RR of chapter 60 of the laws of 2016, is amended to
3 read as follows:

4 (e) For taxable years beginning on or after January first, two thou-
5 sand seventeen and before January first, two thousand eighteen, the
6 amount of the credit allowed under this section shall be equal to the
7 product of the total number of eligible farm employees and two hundred
8 fifty dollars. For taxable years beginning on or after January first,
9 two thousand eighteen and before January first, two thousand nineteen,
10 the amount of the credit allowed under this section shall be equal to
11 the product of the total number of eligible farm employees and [~~three~~]
12 six hundred dollars. For taxable years beginning on or after January
13 first, two thousand nineteen and before January first, two thousand
14 twenty, the amount of the credit allowed under this section shall be
15 equal to the product of the total number of eligible farm employees and
16 [~~five~~] eight hundred dollars. For taxable years beginning on or after
17 January first, two thousand twenty and before January first, two thou-
18 sand twenty-one, the amount of the credit allowed under this section
19 shall be equal to the product of the total number of eligible farm
20 employees and [~~four hundred~~] one thousand dollars. For taxable years
21 beginning on or after January first, two thousand twenty-one and before
22 January first, two thousand twenty-two, the amount of the credit allowed
23 under this section shall be equal to the product of the total number of
24 eligible farm employees and [~~six hundred~~] one thousand two hundred
25 dollars.

26 § 2. This act shall take effect immediately.

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

LBD00621-01-1