STATE OF NEW YORK

5996

2021-2022 Regular Sessions

IN SENATE

March 25, 2021

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 exempting compensation for active military service from inclusion in a resident's adjusted gross income

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

Section 1. Paragraph 8 of subsection (c) of section 612 of the tax law, as amended by chapter 528 of the laws of 1964, is amended to read as follows:

(8) Compensation received for active service in the armed forces of the United States [~~on or after October first, nineteen hundred sixty-one, and prior to September first, nineteen hundred sixty-two; provided, however, that the amount of such compensation to be deducted shall not exceed one hundred dollars for each month of the taxable year, subsequent to September, nineteen hundred sixty-one, during any part of which month the taxpayer was engaged in such service~~] **if: (A) the taxpayer maintained a permanent residence in New York state and served in the active service in the armed forces of the United States outside of New York state for a period of at least ninety days during the taxable year; (B) the taxpayer maintained a permanent place of abode outside of New York state while in active service for the entire taxable year; or (C) the taxpayer maintained an abode in New York state other than such person's permanent address while in active service; including residence in a military barracks, bachelor's quarters or on board a naval vessel**. For the purposes of this paragraph, the words "active service in the armed forces of the United States" shall mean active duty (other than for training) in the army, navy (including the marine corps), air force or coast guard of the United States as defined in title ten of the United States code.

§ 2. This act shall take effect immediately and shall apply to taxable years beginning on and after January 1, 2022.

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

LBD02167-01-1