STATE OF NEW YORK

1242

2021-2022 Regular Sessions

IN ASSEMBLY

January 7, 2021

Introduced by M. of A. CAHILL, GRIFFIN, JACOBSON -- Multi-Sponsored by -- M. of A. ENGLEBRIGHT, PERRY -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to including certain independent contractors in the state directory of new hires to aid in the administration of the child support enforcement program

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

Section 1. Paragraph (a) of subdivision 2 of section 171-h of the tax law, as amended by chapter 398 of the laws of 1997, is amended to read as follows:

(a) "employee" means an individual who is an employee within the meaning of chapter twenty-four of the internal revenue code of 1986, **including an individual under an independent contractor arrangement with contracts in excess of twenty-five hundred dollars,** and does not include an employee of a federal or state agency performing intelligence or counterintelligence functions if the head of such agency has determined that a report made pursuant to this section with respect to the individual could endanger the safety of the employee or compromise an ongoing investigation or intelligence mission.

§ 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law.

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

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