

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:

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

4 (8) Compensation received for active service in the armed forces of
5 the United States [~~on or after October first, nineteen hundred sixty~~
6 ~~one, and prior to September first, nineteen hundred sixty two; provided,~~
7 ~~however, that the amount of such compensation to be deducted shall not~~
8 ~~exceed one hundred dollars for each month of the taxable year, subse-~~
9 ~~quent to September, nineteen hundred sixty-one, during any part of which~~
10 ~~month the taxpayer was engaged in such service]~~ if: (A) the taxpayer
11 maintained a permanent residence in New York state and served in the
12 active service in the armed forces of the United States outside of New
13 York state for a period of at least ninety days during the taxable year;
14 (B) the taxpayer maintained a permanent place of abode outside of New
15 York state while in active service for the entire taxable year; or (C)
16 the taxpayer maintained an abode in New York state other than such
17 person's permanent address while in active service; including residence
18 in a military barracks, bachelor's quarters or on board a naval vessel.

19 For the purposes of this paragraph, the words "active service in the
20 armed forces of the United States" shall mean active duty (other than
21 for training) in the army, navy (including the marine corps), air force
22 or coast guard of the United States as defined in title ten of the
23 United States code.

24 § 2. This act shall take effect immediately and shall apply to taxa-
25 ble years beginning on and after January 1, 2022.

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

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