

# STATE OF NEW YORK

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3705

2023-2024 Regular Sessions

## IN ASSEMBLY

February 7, 2023

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Introduced by M. of A. RAJKUMAR, FALL, CRUZ, MITAYNES, SEAWRIGHT,  
L. ROSENTHAL, PAULIN, DINOWITZ -- read once and referred to the  
Committee on Ways and Means

AN ACT to amend the tax law, in relation to excluding from state income  
tax unemployment compensation benefits

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

1 Section 1. Subsection (c) of section 612 of the tax law is amended by  
2 adding a new paragraph 47 to read as follows:

3 (47) For each taxable year beginning on and after January first, two  
4 thousand twenty-two, an amount up to ten thousand two hundred dollars of  
5 unemployment compensation received by a taxpayer.

6 § 2. This act shall take effect immediately.

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

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