STATE OF NEW YORK

5781--A

2023-2024 Regular Sessions

IN SENATE

March 15, 2023

Introduced by Sen. BRESLIN -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee and committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law and the tax law, in relation to exempting income earned working at the polls from the definition of income

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

Section 1. Subdivision 4 of section 425 of the real property tax law is amended by adding a new paragraph (d) to read as follows:

(d) For the purposes of this subdivision, the term "income" shall not include earnings from working as an election inspector, poll clerk, or election coordinator pursuant to title four of article three of the election law in relation to a general, primary, run-off primary pursuant to subdivision one of section 6-162 of the election law, or special election held pursuant to section forty-two of the public officer's law, to the extent considered as gross income for federal income tax purposes.

§ 2. Subparagraph (B) of paragraph 1 of subsection (eee) of section 606 of the tax law, as amended by section 10 of part B of chapter 59 of the laws of 2018, is amended to read as follows:

(B) "Affiliated income" shall mean for purposes of the basic STAR credit, the combined income of all of the owners of the parcel who resided primarily thereon as of December thirty-first of the taxable year, and of any owners' spouses residing primarily thereon as of such date, and for purposes of the enhanced STAR credit, the combined income of all of the owners of the parcel as of December thirty-first of the taxable year, and of any owners' spouses residing primarily thereon as of such date; provided that for both purposes the income to be so

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

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combined shall be the "adjusted gross income" for the taxable year as reported for federal income tax purposes, or that would be reported as adjusted gross income if a federal income tax return were required to be filed, reduced by distributions, to the extent included in federal adjusted gross income, received from an individual retirement account and an individual retirement annuity. **For the purposes of this subsection, the term "affiliated income" shall not include earnings from working as an election inspector, poll clerk, or election coordinator pursuant to title four of article three of the election law in relation to a general, primary, run-off primary pursuant to subdivision one of section 6-162 of the election law, or special election held pursuant to section forty-two of the public officer's law, to the extent considered as gross income for federal income tax purposes.** For taxable years beginning on and after January first, two thousand nineteen, where an income-eligibility determination is wholly or partly based upon the income of one or more individuals who did not file a return pursuant to section six hundred fifty-one of this article for the applicable income tax year, then in order to be eligible for the credit authorized by this subsection, each such individual must file a statement with the department showing the source or sources of his or her income for that income tax year, and the amount or amounts thereof, that would have been reported on such a return if one had been filed. Such statement shall be filed at such time, and in such form and manner, as may be prescribed by the department, and shall be subject to the provisions of section six hundred ninety-seven of this article to the same extent that a return would be. The department shall make such forms and instructions available for the filing of such statements. The local assessor shall upon the request of a taxpayer assist such taxpayer in the filing of the statement with the department. Provided further, that if the qualified taxpayer was an owner of the property during the taxable year but did not own it on December thirty-first of the taxable year, then the determination as to whether the income of an individual should be included in "affiliated income" shall be based upon the ownership and/or residency status of that individual as of the first day of the month during which the qualified taxpayer ceased to be an owner of the property, rather than as of December thirty-first of the taxable year.

§ 3. This act shall take effect immediately.