STATE OF NEW YORK

7578

2023-2024 Regular Sessions

IN SENATE

June 8, 2023

Introduced by Sen. MARTINEZ -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the tax law, in relation to enacting the jury duty mileage reimbursement tax credit

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

Section 1. Section 606 of the tax law is amended by adding a new subsection (bbb) to read as follows:

(bbb) Jury duty mileage reimbursement tax credit. (1) For taxable years beginning on or after January first, two thousand twenty-four, a resident taxpayer who serves as a juror pursuant to article sixteen of the judiciary law shall be allowed a credit against the tax imposed by this article equal to their reasonable mileage allowance owed for each mile actually and necessarily traveled by such juror who utilizes their personal vehicle in the fulfillment of their jury duty. The reasonable mileage allowance shall not exceed the standard travel allowance for mileage adopted or prescribed for federal income tax purposes.

(2) Any claim for such credit shall be made in a manner prescribed by the commissioner and shall include any supporting documentation as the commissioner deems necessary.

§ 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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