STATE OF NEW YORK

95

2023-2024 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 4, 2023

Introduced by M. of A. L. ROSENTHAL, SIMON -- read once and referred to the Committee on Labor

AN ACT to amend the labor law, in relation to the development and implementation of written workplace sexual harassment, sexual assault, and discrimination policies by corporations; to amend the tax law, in relation to reporting requirements and eligibility for tax credits based on a corporation's record of sexual harassment, sexual assault, and discrimination among and between employees of such corporation; and requires the division of human rights to promulgate standards relating to eligibility for state tax credits

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

Section 1. The labor law is amended by adding a new section 201-i to read as follows:

§ 201-i. Policy and record requirements. 1. Every corporation shall develop and implement a written workplace sexual harassment, sexual assault and discrimination policy in accordance with standards prescribed by the division of human rights.

2. Every corporation shall maintain detailed and accurate records of sexual harassment, sexual assault and discrimination in the workplace or between employees of said corporation in accordance with standards prescribed by the division of human rights; provided, however, that the standards prescribed may vary according to the size and type of the organization. All records shall be preserved for a period of five years.

§ 2. The tax law is amended by adding a new section 210-D to read as follows:

§ 210-D. Reporting requirements. 1. Any corporation subject to taxation under this article or article nine of this chapter shall file an annual report with the division of human rights and shall provide the corporation's policy for sexual harassment, sexual assault, and discrim-

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

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ination, and shall detail instances of sexual harassment, sexual assault, and discrimination, and the outcome of such claims.

2. After a review of the materials submitted pursuant to subdivision one of this section by the division of human rights, corporations shall receive a certificate of where they are deemed eligible to receive tax credits authorized under state law.

§ 3. The tax law is amended by adding a new section 210-E to read as follows:

§ 210-E. Eligibility for tax credits. Corporations claiming tax credits shall submit the certificate of compliance they received pursuant to section two hundred ten-D of this article as proof of eligibility for such credits. Claimants shall be required to satisfy any other requirements associated with the tax credits for which they are claiming.

§ 4. Companies shall be ineligible for any tax credit authorized under the tax law, economic development law, labor law, public housing law, general municipal law, general city law, insurance law, real property tax law, or any other laws of the state of New York providing tax exemptions, where the division of human rights deems they are ineligible based on their record of sexual harassment, sexual assault, and discrimination among and between employees of such corporation.

§ 5. The division of human rights shall formulate policies, procedures, rules, or regulations to effectuate the provisions of this act and may make recommendations to agencies and officers of the state in aid of such policies and procedures. In addition, the division of human rights shall establish the standard by which corporations shall be eligible for state tax credits based on their record of sexual harassment, sexual assault, and discrimination among and between employees of such corporation.

§ 6. This act shall take effect January 1, 2025. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized to be made and completed on or before such effective date.