STATE OF NEW YORK

2491

2023-2024 Regular Sessions

IN SENATE

January 20, 2023

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

AN ACT to amend the election law, in relation to requiring a full paid work day off for registered voters on certain election days; and to amend the tax law, in relation to providing a tax credit for certain small businesses

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

Section 1. Subdivisions 1, 2 and 3 of section 3-110 of the election law, as amended by section 1 of part AAA of chapter 55 of the laws of 2020, are amended to read as follows:

1. **(a)** If a registered voter does not have sufficient time outside of his or her scheduled working hours, within which to vote on any day at which he or she may vote, at any election **except the general election held on the first Tuesday next succeeding the first Monday in November of each year or the primary election held on the fourth Tuesday in June before every general election in every even numbered year**, he or she may, without loss of pay for up to two hours, take off so much working time as will, when added to his or her voting time outside his or her working hours, enable him or her to vote.

(b) All persons regardless of status related to voter eligibility, party affiliation, employment, residency, immigration or other legal or non-legal sociocultural status on the day of the general election held on the first Tuesday next succeeding the first Monday in November of each year and the primary election held on the fourth Tuesday in June before every general election in every even numbered year shall be given a paid day off to vote in such election.

2. [~~If~~] **Except during the general election held on the first Tuesday next succeeding the first Monday in November of each year or the primary election held on the fourth Tuesday in June before every general election in every even numbered year, if** an employee has four consec-

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

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utive hours either between the opening of the polls and the beginning of his or her working shift, or between the end of his or her working shift and the closing of the polls, he or she shall be deemed to have sufficient time outside his or her working hours within which to vote. If he or she has less than four consecutive hours he or she may take off so much working time as will, when added to his or her voting time outside his or her working hours enable him or her to vote, but not more than two hours of which shall be without loss of pay, provided that he or she shall be allowed time off for voting only at the beginning or end of his or her working shift, as the employer may designate, unless otherwise mutually agreed.

3. [~~If~~] **Except during the general election held on the first Tuesday next succeeding the first Monday in November of each year or the primary election held on the fourth Tuesday in June before every general election in every even numbered year, if** the employee requires working time off to vote the employee shall notify his or her employer not more than ten nor less than two working days before the day of the election that he or she requires time off to vote in accordance with the provisions of this section.

§ 2. Section 210-B of the tax law is amended by adding a new subdivision 59 to read as follows:

59. Small business tax credit; certain election days. (a) General. A taxpayer who has one hundred employees or less and is a small business as defined in section one hundred thirty-one of the economic development law, shall be allowed a tax credit, to be computed as provided in this subdivision, against the tax imposed by this article for providing a paid day off during a taxable year for employees to vote in an election pursuant to paragraph (b) of subdivision one of section 3-110 of the election law.

(b) Amount of credit. A credit authorized by this subdivision shall be determined at the discretion of the department annually.

(c) Application of credit. The credit allowed under this subdivision for any taxable year may not reduce the tax due for such year to less than the amount prescribed in paragraph (d) of subdivision one of section two hundred ten of this article. However, if the amount of credit allowed under this subdivision for any taxable year reduces the tax to such amount or if the taxpayer otherwise pays tax based on the fixed dollar minimum amount, any amount of credit thus not deductible in such taxable year will be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section one thousand eighty-six of this chapter. Provided, however, the provisions of subsection (c) of section one thousand eighty-eight of this chapter notwithstanding, no interest will be paid thereon.

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

(bbb) Small business tax credit; certain election days. (1) General. A taxpayer who has one hundred employees or less and is a small business as defined in section one hundred thirty-one of the economic development law, shall be allowed a tax credit, to be computed as provided in this subsection, against tax imposed by this article for providing a paid day off during a taxable year for employees to vote in an election pursuant to paragraph (b) of subdivision one of section 3-110 of the election law.

(2) Amount of credit. A credit authorized by this subsection shall be determined at the discretion of the department annually.

(3) Application of credit. The credit allowed under this subsection for any taxable year may not reduce the tax due for such year to less than the amount prescribed in paragraph (d) of subdivision one of section two hundred ten of this chapter. However, if the amount of credit allowed under this subsection for any taxable year reduces the tax to such amount or if the taxpayer otherwise pays tax based on the fixed dollar minimum amount, any amount of credit thus not deductible in such taxable year will be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section one thousand eighty-six of this chapter. Provided, however, the provisions of subsection (c) of section one thousand eighty-eight of this chapter notwithstanding, no interest will be paid thereon.

§ 4. Subparagraph (B) of paragraph 1 of subsection (i) of section 606 of the tax law is amended by adding a new clause (l) to read as follows:

(l) Small business tax credit; certain election days under subsection (bbb)	**Amount of credit under subdivision fifty-nine of section two hundred ten-B**

§ 5. This act shall take effect immediately.