STATE OF NEW YORK

7092

2023-2024 Regular Sessions

IN SENATE

May 17, 2023

Introduced by Sen. RAMOS -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to establishing a tax credit for the payment of union dues

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 (ppp) to read as follows:

(ppp) Credit for payment of union dues. (1) Allowance of credit. For taxable years beginning on or after January first, two thousand twenty-four, a taxpayer shall be allowed a credit against the tax imposed by this article, for qualified union dues paid to a labor organization. The amount of the credit shall be equal to the amount of the qualified union dues paid to a labor organization by the taxpayer during the tax year.

(2) Application of credit. If the amount of the credit allowed under this subsection for any taxable year shall exceed the taxpayer's tax for such year, the excess shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article, provided, however, that no interest shall be paid thereon.

(3) Claim for credit. 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.

(4) Definitions. For the purposes of this subsection:

(i) "Bargaining representative" means a labor organization recognized by an employer or certified by the commissioner of labor as the sole and exclusive bargaining representative of certain employees of the employer.

(ii) "Labor organization" means any organization of any kind, or any agency or employee representation committee or plan, in which employees

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

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participate and that exists for the purpose, in whole or in part, of dealing with employers concerning grievances, labor disputes, wages, rates of pay, hours of employment, or conditions of work.

(iii) "Qualified union dues" means the total amount of reimbursed dues, fees, assessments, or other charges or expenses required of members of or public employees represented by a labor organization or bargaining representative.

§ 2. This act shall take effect immediately.