STATE OF NEW YORK

10837

IN ASSEMBLY

April 1, 2026

Introduced by M. of A. HAWLEY -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to providing a state income tax exemption for police officers

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

Section 1. Section 616 of the tax law is amended by adding a new subsection (c) to read as follows:

(c) Exemption. In addition to the exemptions provided for in this section, the first one hundred thousand dollars of income shall be exempt from the tax imposed by this article for resident taxpayers who are considered a police officer as defined in subdivision thirty-four of section 1.20 of criminal procedure law. The commissioner shall promulgate such rules and regulations as necessary to verify the accuracy of returns claiming this exemption.

§ 2. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2026.

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

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