STATE OF NEW YORK

5002

2025-2026 Regular Sessions

IN ASSEMBLY

February 10, 2025

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

AN ACT to amend the tax law, in relation to establishing a small business tax credit for salary and wages paid to employees for time spent at sexual harassment prevention training

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

Section 1. Section 210-B of the tax law is amended by adding a new subdivision 61 to read as follows:

61. Small business tax credit; sexual harassment prevention training. (a) General. A taxpayer who has fifty employees or less, shall be allowed a credit, to be computed as provided in this subdivision, against the tax imposed by this article for salary and wages paid by such taxpayer to its employees for time spent at sexual harassment prevention training required pursuant to section two hundred one-g of the labor law. Such credit shall be available on an annual basis and shall only be made available on one sexual harassment training course per year for each employee.

(b) Amount of credit. The amount of the credit authorized by this subdivision shall be equal to fifty percent of the wages and salary actually paid by the employer to each employee or fifty dollars per employee, whichever is less.

(c) Carryovers. The credit allowed under this subdivision may be claimed and if not fully used in the initial year for which the credit is claimed may be carried over, in order, to each of the five succeeding taxable years. The credit authorized by this subdivision may not be used to reduce the tax liability of the credit claimant below zero.

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

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

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(l) Small business tax credit; sexual harassment prevention training under subsection (qqq) **Costs under subdivision sixty-one of section two hundred ten-B**

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

(qqq) (a) General. A taxpayer who has fifty employees or less, shall be allowed a credit, to be computed as provided in this subsection, against the tax imposed by this article for salary and wages paid by such taxpayer to its employees for time spent at sexual harassment prevention training required pursuant to section two hundred one-g of the labor law. Such credit shall be available on an annual basis and shall only be made available on one sexual harassment training course per year for each employee.

(b) Amount of credit. The amount of the credit authorized by this subsection shall be equal to fifty percent of the wages and salary actually paid by the employer to each employee or fifty dollars per employee, whichever is less.

(c) Carryovers. The credit allowed under this subsection may be claimed and if not fully used in the initial year for which the credit is claimed may be carried over, in order, to each of the five succeeding taxable years. The credit authorized by this subsection may not be used to reduce the tax liability of the credit claimant below zero.

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