

# STATE OF NEW YORK

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3914

2025-2026 Regular Sessions

## IN SENATE

January 30, 2025

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Introduced by Sen. MARTINS -- 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 subtracting from federal adjusted gross income any overtime compensation earned by an individual

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

1 Section 1. Subsection (c) of section 612 of the tax law is amended by  
2 adding a new paragraph 48 to read as follows:

3 (48) Any overtime compensation received by an individual, to the  
4 extent includible in gross income for federal income tax purposes. For  
5 purposes of this paragraph, "overtime compensation" shall mean wages  
6 earned for time an individual worked beyond such individual's normal  
7 scheduled working hours.

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

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

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