

STATE OF NEW YORK

4454

2025-2026 Regular Sessions

IN SENATE

February 5, 2025

Introduced by Sen. STEC -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to creating a tax credit for instructors of a hunting safety course

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

1 Section 1. Section 606 of the tax law is amended by adding a new
2 subsection (qqq) to read as follows:

3 (qqq) Hunting safety course instructor tax credit. (1) For taxable
4 years beginning on and after January first, two thousand twenty-six, a
5 resident taxpayer who serves as an active instructor of a hunting safety
6 course approved by the commissioner of environmental conservation shall
7 be allowed a credit against the tax imposed by this article equal to
8 three hundred dollars. In order to receive this credit an instructor of
9 a hunting safety course must have been active for the entire taxable
10 year for which the credit is sought.

11 (2) In the case of spouses who file a joint return and who both indi-
12 vidually qualify for the credit under this subsection, the amount of the
13 credit allowed shall be six hundred dollars.

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

19 (4) Any taxpayer claiming this credit must maintain proof of the
20 existence of such class for at least five years from the date the credit
21 was claimed. Failure to produce such proof upon audit or request by the
22 department shall be punishable by a fine equal to the total amount of
23 credit received by the taxpayer pursuant to this subsection.

24 § 2. This act shall take effect immediately.

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

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