

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:

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

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

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

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

LBD15236-01-6