STATE OF NEW YORK

3266

2025-2026 Regular Sessions

IN ASSEMBLY

January 27, 2025

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

AN ACT to amend the tax law, in relation to establishing a fine reimbursement credit for taxpayers fined for operating a bar or restaurant during the COVID-19 pandemic

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

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

(qqq) Fine reimbursement credit. (1) For taxable years beginning January first, two thousand twenty and ending before January first, two thousand twenty-six, a taxpayer who has been levied a fine between March fifteenth, two thousand twenty and April fifteenth, two thousand twenty-one for a violation of executive order number two hundred two of two thousand twenty or any subsequent order relating to the operation of a bar or restaurant during the COVID-19 pandemic shall be allowed a credit against the tax imposed by this article in the amount of such fine. The commissioner of taxation and finance, in consultation with the commissioners of the state liquor authority, shall have the authority to promulgate any rules or regulations necessary for the processing, determination, and granting of credits and refunds under this subsection.

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

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

61. Fine reimbursement credit. (1) For taxable years beginning January first, two thousand twenty and ending before January first, two thousand twenty-six, a taxpayer who has been levied a fine between March

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

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fifteenth, two thousand twenty and April fifteenth, two thousand twenty-one for a violation of executive order number two hundred two of two thousand twenty or any subsequent order relating to the operation of a bar or restaurant during the COVID-19 pandemic shall be allowed a credit against the tax imposed by this article in the amount of such fine. The commissioner of taxation and finance, in consultation with the commissioners of the state liquor authority, shall have the authority to promulgate any rules or regulations necessary for the processing, determination, and granting of credits and refunds under this subdivision.

(2) If the amount of credit allowed under this subdivision for any taxable year exceeds the taxpayer's tax for the taxable year, the excess shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this chapter, provided, however, no interest will be paid thereon.

§ 3. 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:

(lii) Fine reimbursement credit under subsection (qqq)	Amount of credit under subdivision sixty-one of section two hundred ten-b

§ 4. This act shall take effect immediately.