

# STATE OF NEW YORK

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3493

2025-2026 Regular Sessions

## IN ASSEMBLY

January 28, 2025

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

AN ACT to amend the tax law, in relation to including pensions from a  
defined benefit plan in the exclusion from federal adjusted gross  
income

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

1 Section 1. Paragraph 3 of subsection (c) of section 612 of the tax law  
2 is amended by adding a new subparagraph (iii) to read as follows:

3 (iii) Pensions from a defined benefit plan, to the extent includible  
4 in gross income for federal income tax purposes;

5 § 2. This act shall take effect immediately and shall apply to taxable  
6 years beginning on and after such date.

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

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