STATE OF NEW YORK

4565

2025-2026 Regular Sessions

IN ASSEMBLY

February 4, 2025

Introduced by M. of A. LUPARDO, JONES, BUTTENSCHON, SANTABARBARA, LUNSFORD, STIRPE, KELLES, HUNTER, STECK, MAGNARELLI, BRONSON, WOERNER, TAPIA -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to eligibility for the farm employer overtime tax credit

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

Section 1. Subdivision (a) of section 42-a of the tax law, as added by section 2 of subpart C of part B of chapter 59 of the laws of 2022, is amended to read as follows:

(a) Notwithstanding subdivision (f) of section forty-two of this article, a taxpayer that is a farm employer [~~or~~]**,** an owner of a farm employer**, or a professional employer organization as defined in section nine hundred sixteen of the labor law that is in a contractual relationship with an eligible farm employer** shall be eligible for a credit against the tax imposed under article nine-A or twenty-two of this chapter, pursuant to the provisions referenced in subdivision (i) of this section.

§ 2. Subdivision (d) of section 42-a of the tax law, as added by section 2 of subpart C of part B of chapter 59 of the laws of 2022, is amended to read as follows:

(d) An eligible farm employee is an individual who meets the definition of a "farm laborer" under section two of the labor law who is employed by a farm employer **or a professional employer organization as defined in section nine hundred sixteen of the labor law that is in a contractual relationship with an eligible farm employer** in New York state, but excluding general executive officers of the farm employer.

§ 3. This act shall take effect on the ninetieth day after it shall have become a law.

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

LBD08498-01-5