STATE OF NEW YORK

5419

2025-2026 Regular Sessions

IN ASSEMBLY

February 14, 2025

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

AN ACT to amend the tax law, in relation to establishing a tax credit for voting in a special or general election

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

Section 1. This act shall be known and may be cited as the "civil participation credit act".

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

(qqq) Voting in general election credit. (1) Allowance of credit. An individual taxpayer who is a resident voter and participates in a special or general election for any state office shall be allowed a credit against the tax imposed by this article equal to fifty dollars, to be allowed in the taxable year in which such special or general election took place. No more than one such credit shall be allowed in a taxable year.

(2) Application of credit. If the amount of the credit allowed under this subsection for any taxable year exceeds the taxpayer's tax for such 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, that no interest shall be paid thereon.

(3) For the purposes of this subsection, the term "participates" shall mean having satisfied any of the identification processes for such special or general election, pursuant to section 8-304, section 8-410 or section 8-708 of the election law.

§ 3. This act shall take effect immediately and shall apply to taxable years beginning on or after January first next succeeding the date this act shall have become a law.

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

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