

# STATE OF NEW YORK

5439

2025-2026 Regular Sessions

## IN ASSEMBLY

February 14, 2025

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

AN ACT to amend the tax law, in relation to establishing an active military service travel credit

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

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

3 (qqq) Active military service travel credit. (1) Allowance and amount  
4 of credit. A qualified taxpayer shall be allowed a credit against the  
5 tax imposed by this article equal to their qualified airfare expenses  
6 when returning to the state.

7 (2) Limitation on amount of credit. The credit allowed pursuant to  
8 paragraph one of this subsection shall be subject to the following  
9 limits:

10 (i) one thousand dollars for armed service members stationed in the  
11 United States or United States territories, the Caribbean islands, Cana-  
12 da and Mexico, other than Hawaii, Alaska, Guam, American Samoa, Northern  
13 Mariana Islands, and all United States Minor Outlying Islands; and

14 (ii) two thousand five hundred dollars for armed service members  
15 stationed anywhere not included in subparagraph (i) of this paragraph.

16 (3) Application of credit. If the amount of the credit shall exceed  
17 the taxpayer's tax for such year the excess shall be carried over to the  
18 following year or years, and may be deducted from the taxpayer's tax for  
19 such year or years.

20 (4) Definitions. As used in this subsection, the following terms shall  
21 have the following meanings:

22 (A) "Qualified taxpayer" shall mean a taxpayer who:

23 (i) is an armed forces member in active military service of the United  
24 States; and

25 (ii) is domiciled in New York.

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

LBD08416-01-5

1 (B) "Qualified airfare expenses" shall mean the cost of airfare for a  
2 qualified taxpayer during periods of authorized leave through the mili-  
3 tary which are not otherwise reimbursed by the military or another enti-  
4 ty to fly to either an airport located in the state or an airport in a  
5 neighboring state if the qualified taxpayer demonstrates, in a manner as  
6 required by the commissioner, that such taxpayer returned to their domi-  
7 cile from such flight. "Qualified airfare expenses" shall not include  
8 (i) bag fees, ground transportation costs or other ancillary costs of  
9 air travel; (ii) travel paid for in whole or in part with frequent flyer  
10 miles or other reward program points; or (iii) airfare for any individ-  
11 ual who is not the qualified taxpayer.

12 § 2. This act shall take effect on the first of January next succeed-  
13 ing the date on which it shall have become a law and shall apply to  
14 taxable years commencing on and after such date. Effective immediately,  
15 the addition, amendment and/or repeal of any rule or regulation neces-  
16 sary for the implementation of this act on its effective date are  
17 authorized to be made and completed on or before such effective date.