

# STATE OF NEW YORK

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5856

2025-2026 Regular Sessions

## IN ASSEMBLY

February 24, 2025

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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 tax deduction for cash tips received

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

1 Section 1. Subsection (c) of section 612 of the tax law is amended by  
2 adding a new paragraph 48 to read as follows:

3 (48) The amount of cash tips received during the taxable year which  
4 are considered wages or compensation, as such terms are defined in  
5 section six thousand fifty-three of the internal revenue code.

6 § 2. This act shall take effect immediately and shall apply to all  
7 taxable years beginning on or after January 1, 2025.

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

LBD01776-01-5