

STATE OF NEW YORK

3773

2025-2026 Regular Sessions

IN SENATE

January 29, 2025

Introduced by Sen. COMRIE -- read twice and ordered printed, and when printed to be committed to the Committee on Elections

AN ACT to amend the election law, in relation to requiring a full paid work day off for registered voters on certain election days; and to amend the tax law, in relation to providing a tax credit for certain small businesses

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

1 Section 1. Subdivisions 1, 2 and 3 of section 3-110 of the election
2 law, as amended by section 1 of part AAA of chapter 55 of the laws of
3 2020, are amended to read as follows:

4 1. (a) If a registered voter does not have sufficient time outside of
5 [~~his or her~~] such registered voter's scheduled working hours, within
6 which to vote on any day at which [~~he or she~~] such registered voter may
7 vote, at any election except the general election held on the first
8 Tuesday next succeeding the first Monday in November of each year or the
9 primary election held on the fourth Tuesday in June before every general
10 election in every even numbered year, [~~he or she~~] such registered voter
11 may, without loss of pay for up to two hours, take off so much working
12 time as will, when added to [~~his or her~~] their voting time outside [~~his~~
13 ~~or her~~] of their working hours, enable [~~him or her~~] such registered
14 voter to vote.

15 (b) All persons regardless of status related to voter eligibility,
16 party affiliation, employment, residency, immigration or other legal or
17 non-legal sociocultural status on the day of the general election held
18 on the first Tuesday next succeeding the first Monday in November of
19 each year and the primary election held on the fourth Tuesday in June
20 before every general election in every even numbered year shall be given
21 a paid day off to vote in such election.

22 2. [~~if~~] Except during the general election held on the first Tuesday
23 next succeeding the first Monday in November of each year or the primary

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

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1 election held on the fourth Tuesday in June before every general
2 election in every even numbered year, if an employee has four consec-
3 utive hours either between the opening of the polls and the beginning of
4 [~~his or her~~] their working shift, or between the end of [~~his or her~~]
5 their working shift and the closing of the polls, [~~he or she~~] such
6 employee shall be deemed to have sufficient time outside [~~his or her~~] of
7 their working hours within which to vote. If [~~he or she~~] such employee
8 has less than four consecutive hours [~~he or she~~] they may take off so
9 much working time as will, when added to [~~his or her~~] their voting time
10 outside [~~his or her~~] of their working hours enable [~~him or her~~] them to
11 vote, but not more than two hours of which shall be without loss of pay,
12 provided that [~~he or she~~] such employee shall be allowed time off for
13 voting only at the beginning or end of [~~his or her~~] their working shift,
14 as the employer may designate, unless otherwise mutually agreed.

15 3. [~~if~~] Except during the general election held on the first Tuesday
16 next succeeding the first Monday in November of each year or the primary
17 election held on the fourth Tuesday in June before every general
18 election in every even numbered year, if the employee requires working
19 time off to vote the employee shall notify [~~his or her~~] their employer
20 not more than ten nor less than two working days before the day of the
21 election that [~~he or she~~] such employee requires time off to vote in
22 accordance with the provisions of this section.

23 § 2. Section 210-B of the tax law is amended by adding a new subdivi-
24 sion 61 to read as follows:

25 61. Small business tax credit; certain election days. (a) General. A
26 taxpayer who has one hundred employees or less and is a small business
27 as defined in section one hundred thirty-one of the economic development
28 law, shall be allowed a tax credit, to be computed as provided in this
29 subdivision, against the tax imposed by this article for providing a
30 paid day off during a taxable year for employees to vote in an election
31 pursuant to paragraph (b) of subdivision one of section 3-110 of the
32 election law.

33 (b) Amount of credit. A credit authorized by this subdivision shall be
34 determined at the discretion of the department annually.

35 (c) Application of credit. The credit allowed under this subdivision
36 for any taxable year may not reduce the tax due for such year to less
37 than the amount prescribed in paragraph (d) of subdivision one of
38 section two hundred ten of this article. However, if the amount of cred-
39 it allowed under this subdivision for any taxable year reduces the tax
40 to such amount or if the taxpayer otherwise pays tax based on the fixed
41 dollar minimum amount, any amount of credit thus not deductible in such
42 taxable year will be treated as an overpayment of tax to be credited or
43 refunded in accordance with the provisions of section one thousand
44 eighty-six of this chapter. Provided, however, the provisions of
45 subsection (c) of section one thousand eighty-eight of this chapter
46 notwithstanding, no interest will be paid thereon.

47 § 3. Section 606 of the tax law is amended by adding a new subsection
48 (bbb) to read as follows:

49 (bbb) Small business tax credit; certain election days. (1) General. A
50 taxpayer who has one hundred employees or less and is a small business
51 as defined in section one hundred thirty-one of the economic development
52 law, shall be allowed a tax credit, to be computed as provided in this
53 subsection, against tax imposed by this article for providing a paid day
54 off during a taxable year for employees to vote in an election pursuant
55 to paragraph (b) of subdivision one of section 3-110 of the election
56 law.

1 (2) Amount of credit. A credit authorized by this subsection shall be
2 determined at the discretion of the department annually.

3 (3) Application of credit. The credit allowed under this subsection
4 for any taxable year may not reduce the tax due for such year to less
5 than the amount prescribed in paragraph (d) of subdivision one of
6 section two hundred ten of this chapter. However, if the amount of cred-
7 it allowed under this subsection for any taxable year reduces the tax to
8 such amount or if the taxpayer otherwise pays tax based on the fixed
9 dollar minimum amount, any amount of credit thus not deductible in such
10 taxable year will be treated as an overpayment of tax to be credited or
11 refunded in accordance with the provisions of section one thousand
12 eighty-six of this chapter. Provided, however, the provisions of
13 subsection (c) of section one thousand eighty-eight of this chapter
14 notwithstanding, no interest will be paid thereon.

15 § 4. Subparagraph (B) of paragraph 1 of subsection (i) of section 606
16 of the tax law is amended by adding a new clause (lii) to read as
17 follows:

18 <u>(lii) Small business tax credit;</u>	<u>Amount of credit under</u>
19 <u>certain election days under</u>	<u>subdivision sixty-one of</u>
20 <u>subsection (bbb)</u>	<u>section two hundred ten-B</u>

21 § 5. This act shall take effect immediately.