



NEW YORK STATE SENATOR

Patrick M. Gallivan

Senator Gallivan Joins Colleagues in Introducing “No Tax On Our Tips & Overtime”

JIM RANNEY March 6, 2025

| ISSUE: **INCOME TAXES**



Delivering Tax Relief to Hardworking New Yorkers

Senator Patrick M. Gallivan, (R-C, Elma) and members of Senate Minority Conference have unveiled legislation aimed at providing relief for hardworking New Yorkers who are struggling amidst the state’s affordability crisis and called for the bills to be included in this year’s Enacted State Budget.

The bills, which Senator Gallivan co-sponsors, are designed to ensure New Yorkers can keep more of their hard-earned income in their own pockets by eliminating state income taxes on overtime pay and cash tips:

S.587 - Eliminates state income taxes on cash tips which are considered wages or compensation.

S.3914 - Eliminates state income taxes on overtime pay.

“New Yorkers are facing higher costs for everything from housing to groceries to utilities,” Senator Gallivan said. “We need to do what we can to provide relief for hardworking residents and to make our state more affordable. These bills will help workers keep more of the money they earn in tips and overtime. I urge my colleagues to include them in this year’s budget.”

The legislation is included in the Senate Minority Conference’s “Liberate New York” agenda, which is aimed at making New York more affordable for all. These bills would also complement efforts underway at the Federal level to eliminate taxes on tips and overtime to provide even more financial relief to New Yorkers struggling to get by.

2025-S587

- Introduced
- - In Committee Assembly
 - In Committee Senate
- - On Floor Calendar Assembly
 - On Floor Calendar Senate
- - Passed Assembly
 - Passed Senate
- Delivered to Governor
- Signed By Governor
-

Establishes a tax deduction for cash tips received

January 02, 2025

In Senate Committee [Investigations and Government Operations](#)

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Do you support this bill?

2025-S3914

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- Introduced
 - - In Committee Assembly
 - In Committee Senate
 - - On Floor Calendar Assembly
 - On Floor Calendar Senate
 - - Passed Assembly
 - Passed Senate
 - Delivered to Governor
 - Signed By Governor
 -

Subtracts from federal adjusted gross income any overtime compensation earned by an individual

January 30, 2025

In Senate Committee **Budget and Revenue**

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Do you support this bill?