

Legislative Bill Drafting Commission
13461-02-1

S. -----
Senate

IN SENATE--Introduced by Sen

--read twice and ordered printed,
and when printed to be committed
to the Committee on

----- A.
Assembly

IN ASSEMBLY--Introduced by M. of A.

with M. of A. as co-sponsors

--read once and referred to the
Committee on

TAXLA

(Establishes a credit against income
tax for residents and business
owners who incurred damage to prop-
erty as a result of tropical storms
Irene and Lee)

Tax. flood victims sales tax cred

AN ACT

to amend the tax law, in relation to
establishing a tax credit for sales
tax paid by victims of tropical
storms Irene and Lee

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

IN SENATE

Senate introducer's signature

The senators whose names are circled below wish to join me in the sponsorship
of this proposal:

s20 Adams	s44 Farley	s58 Kennedy	s18 Montgomery	s23 Savino
s15 Addabbo	s02 Flanagan	s34 Klein	s54 Nozzolio	s28 Serrano
s55 Alesi	s08 Fuschillo	s26 Krueger	s53 O'Mara	s51 Seward
s11 Avella	s59 Gallivan	s27 Kruger	s37 Oppenheimer	s09 Skelos
s40 Ball	s12 Gianaris	s24 Lanza	s21 Parker	s14 Smith
s42 Bonacic	s22 Golden	s39 Larkin	s13 Peralta	s25 Squadron
s46 Breslin	s47 Griffo	s01 LaValle	s30 Perkins	s16 Stavisky
s38 Carlucci	s60 Grisanti	s52 Libous	s61 Ranzenhofer	s35 Stewart- Cousins
s50 DeFrancisco	s06 Hannon	s45 Little	s48 Ritchie	s49 Valesky
s32 Diaz	s36 Hassell- Thompson	s05 Marcellino	s33 Rivera	s57 Young
s17 Dilan		s07 Martins	s56 Robach	s03 Zeldin
s29 Duane	s10 Huntley	s62 Maziarz	s41 Saland	
s31 Espaillat	s04 Johnson	s43 McDonald	s19 Sampson	

IN ASSEMBLY

Assembly introducer's signature

The Members of the Assembly whose names are circled below wish to join me in the
multi-sponsorship of this proposal:

a049 Abbate	a014 Curran	a112 Jordan	a015 Montesano	a016 Schimel
a092 Abinanti	a063 Cusick	a099 Katz	a132 Morelle	a140 Schimminger
a105 Amedore	a045 Cymbrowitz	a074 Kavanagh	a039 Moya	a145 Schroeder
a084 Arroyo	a034 DenDekker	a065 Kellner	a003 Murray	a064 Silver
a035 Aubry	a081 Dinowitz	a100 Kirwan	a037 Nolan	a036 Simotas
a124 Barclay	a114 Duprey	a129 Kolb	a128 Oaks	a146 Smardz
a040 Barron	a004 Englebright	a025 Lancman	a069 O'Donnell	a093 Spano
a082 Benedetto	a071 Farrell	a091 Latimer	a051 Ortiz	a079 Stevenson
a122 Blankenbush	a123 Finch	a013 Lavine	a136 Palmesano	a011 Sweeney
a055 Boyland	a007 Fitzpatrick	a050 Lentol	a088 Paulin	a110 Tedisco
a008 Boyle	a137 Friend	a125 Lifton	a141 Peoples-	a115 Tenney
a026 Braunstein	a143 Gabryszak	a072 Linares	Stokes	a002 Thiele
a044 Brennan	a090 Galef	a127 Lopez, P.	a058 Perry	a061 Titone
a131 Bronson	a133 Gantt	a053 Lopez, V.	a087 Pretlow	a031 Titus
a046 Brook-Krasny	a077 Gibson	a001 Losquadro	a021 Ra	a062 Tobacco
a147 Burling	a149 Giglio	a126 Lupardo	a097 Rabbitt	a041 Weinstein
a117 Butler	a066 Glick	a111 Magee	a009 Raia	a020 Weisenberg
a101 Cahill	a150 Goodell	a120 Magnarelli	a006 Ramos	a024 Weprin
a096 Calhoun	a075 Gottfried	a059 Maisel	a134 Reilich	a070 Wright
a043 Camara	a005 Graf	a060 Malliotakis	a109 Reilly	a094 Zebrowski
a106 Canestrari	a098 Gunther	a030 Markey	a078 Rivera, J.	a023
a089 Castelli	a130 Hanna	a019 McDonough	a080 Rivera, N.	a027
a086 Castro	a139 Hawley	a104 McEneny	a076 Rivera, P.	a054
a138 Ceretto	a083 Heastie	a017 McKevitt	a119 Roberts	a073
a033 Clark	a028 Hevesi	a108 McLaughlin	a056 Robinson	a116
a047 Colton	a048 Hikind	a022 Meng	a068 Rodriguez	a144
a010 Conte	a018 Hooper	a121 Miller, D.	a067 Rosenthal	a148
a032 Cook	a042 Jacobs	a102 Miller, J.	a118 Russell	
a142 Corwin	a095 Jaffee	a038 Miller, M.	a012 Saladino	
a085 Crespo	a057 Jeffries	a052 Millman	a113 Sayward	
a107 Crouch	a135 Johns	a103 Molinaro	a029 Scarborough	

1) Single House Bill (introduced and printed separately in either or
both houses). Uni-Bill (introduced simultaneously in both houses and printed
as one bill. Senate and Assembly introducer sign the same copy of the bill).

2) Circle names of co-sponsors and return to introduction clerk with 2
signed copies of bill and 4 copies of memorandum in support (single house);
or 4 signed copies of bill and 8 copies of memorandum
in support (uni-bill).

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

3 (tt) Credit for sales tax paid by victims of tropical storms Irene and
4 Lee. (1) General. A taxpayer whose residence or business incurred damage
5 as a result of tropical storm Irene of two thousand eleven, tropical
6 storm Lee of two thousand eleven or both such tropical storms shall be
7 allowed a credit against the tax imposed by this article, to be computed
8 as provided in paragraph two of this subsection.

9 (2) Amount of credit. The amount of credit shall be equal to sales tax
10 paid for expenses related to damage incurred as a result of flooding,
11 high winds, rain and/or mudslides caused by such tropical storms. Such
12 expenses shall include, but not be limited to, expenses for moving and
13 storage, and for the replacement of sump pumps, furnaces, refrigerators,
14 washers, dryers, dehumidifiers, boilers, furniture, construction materi-
15 als and clothing.

16 (3) Eligibility. To be eligible to receive such credit, a taxpayer
17 shall reside or have a business within a county in this state which was
18 declared a federal disaster area and is eligible to receive federal aid
19 or assistance as a result of such tropical storms from the federal emer-
20 gency management agency.

21 (4) Applicability. Credit allowed pursuant to this subsection shall
22 apply to payments for services and expenses made during the two thousand
23 eleven and two thousand twelve taxable years.

24 § 2. Section 210 of the tax law is amended by adding a new subdivision
25 44 to read as follows:

26 44. Credit for sales tax paid by victims of tropical storms Irene and
27 Lee. (a) General. A taxpayer whose business incurred damage as a result
28 of tropical storm Irene of two thousand eleven, tropical storm Lee of

1 two thousand eleven or both such tropical storms shall be allowed a
 2 credit against the tax imposed by this article, to be computed as
 3 provided in paragraph (b) of this subdivision.

4 (b) Amount of credit. The amount of credit shall be equal to sales tax
 5 paid for expenses related to damage incurred as a result of flooding,
 6 high winds, rain and/or mudslides caused by such tropical storms. Such
 7 expenses shall include, but not be limited to, expenses for moving and
 8 storage, and for the replacement of sump pumps, furnaces, refrigerators,
 9 washers, dryers, dehumidifiers, boilers, furniture, construction materi-
 10 als and clothing.

11 (c) Eligibility. To be eligible to receive such credit, a taxpayer
 12 shall have a business within a county in this state which was declared a
 13 federal disaster area and is eligible to receive federal aid or assist-
 14 ance as a result of such tropical storms from the federal emergency
 15 management agency.

16 (d) Applicability. Credit allowed pursuant to this subdivision shall
 17 apply to payments for services and expenses made during the two thousand
 18 eleven and two thousand twelve taxable years.

19 § 3. Subparagraph (B) of paragraph 1 of subsection (i) of section 606
 20 of the tax law is amended by adding a new clause (xxxiii) to read as
 21 follows:

22 <u>(xxxiii) Credit for sales tax</u>	<u>Amount of credit under</u>
23 <u>paid by victims of tropical storms</u>	<u>subdivision forty-four</u>
24 <u>Irene and Lee under subsection (tt)</u>	<u>of section two hundred</u>
25	<u>ten</u>

26 § 4. This act shall take effect immediately.