

DRAFT LBDC

A BUDGET BILL submitted by the Governor  
in accordance with Article VII of the Constitution

AN ACT to amend the tax law and the administrative code of the city of New York, in relation to addressing changes made to the internal revenue code by Public Law 115-97 (Part );

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

1 PART \_\_\_\_

2 Section 1. Subsection (a) of section 614 of the tax law, as amended by  
3 chapter 170 of the laws of 1994, is amended to read as follows:

4 (a) Unmarried individual. For taxable years beginning after nineteen  
5 hundred ninety-six, the New York standard deduction of a resident indi-  
6 vidual who is not married nor the head of a household nor a surviving  
7 spouse nor an individual [whose federal exemption amount is zero] who is  
8 claimed as a dependent by another New York state taxpayer shall be seven  
9 thousand five hundred dollars; for taxable years beginning in nineteen  
10 hundred ninety-six, such standard deduction shall be seven thousand four  
11 hundred dollars; for taxable years beginning in nineteen hundred nine-  
12 ty-five, such standard deduction shall be six thousand six hundred  
13 dollars; and for taxable years beginning after nineteen hundred eighty-  
14 nine and before nineteen hundred ninety-five, such standard deduction  
15 shall be six thousand dollars.

16 § 2. Section 612 of the tax law is amended by adding two new  
17 subsections (w) and (x) to read as follows:

1 (w) Alimony modifications. (1) In the case of applicable alimony or  
2 separate maintenance payments, the following modifications shall apply:

3 (A) There shall be subtracted from federal adjusted gross income any  
4 applicable alimony or separate maintenance payments made by the taxpayer  
5 during the taxable year.

6 (B) There shall be added to federal adjusted gross income any applica-  
7 ble alimony or separate maintenance payments received by the taxpayer  
8 during the taxable year.

9 (2) (A) The term "alimony or separate maintenance payments" means  
10 payments as defined under section seventy-one of the internal revenue  
11 code in effect immediately prior to the enactment of Public Law 115-97.

12 (B) The term "applicable alimony or separate maintenance payments"  
13 means payments made under an alimony or separation instrument (as  
14 defined in section seventy-one of the internal revenue code in effect  
15 immediately prior to the enactment of Public Law 115-97) that was  
16 executed after December thirty-first, two thousand eighteen, and any  
17 divorce or separation instrument executed on or before such date and  
18 modified after such date if the modification expressly provides that the  
19 amendments made by this section apply to such modification.

20 (x) Qualified moving expense reimbursement and moving expenses. (1) In  
21 the case of applicable qualified moving expense reimbursement and moving  
22 expenses, the following modifications shall apply:

23 (A) There shall be subtracted from federal adjusted gross income any  
24 applicable qualified moving expense reimbursement received by the  
25 taxpayer during the taxable year.

26 (B) There shall be subtracted from federal adjusted gross income any  
27 applicable moving expenses paid by the taxpayer during the taxable year.

1 (2) Applicable qualified moving expense reimbursement and moving  
2 expenses are those deductions as allowed by paragraph (g) of sections  
3 one hundred thirty-two and section two hundred seventeen, respectfully,  
4 of the internal revenue code immediately prior to the enactment of  
5 Public Law 115-97.

6 § 3. Subsection (a) of section 615 of the tax law, as amended by  
7 section 1 of part HH of chapter 57 of the laws of 2010, is amended to  
8 read as follows:

9 (a) General. If federal taxable income of a resident individual is  
10 determined by itemizing deductions or claiming the federal standard  
11 deduction from his or her federal adjusted gross income, he or she may  
12 elect to deduct his or her New York itemized deduction [in lieu of] or  
13 claim his or her New York standard deduction. The New York itemized  
14 deduction of a resident individual means the total amount of his or her  
15 deductions from federal adjusted gross income allowed, other than feder-  
16 al deductions for personal exemptions, as provided in the laws of the  
17 United States for the taxable year, as such deductions existed imme-  
18 diately prior to the enactment of Public Law 115-97 with the modifica-  
19 tions specified in this section, except as provided for under  
20 subsections (f) and (g) of this section.

21 § 4. Subdivision (a) of section 11-1714 of the administrative code of  
22 the city of New York, as amended by chapter 170 of the laws of 1994, is  
23 amended to read as follows:

24 (a) Unmarried individual. For taxable years beginning after nineteen  
25 hundred ninety-six, the city standard deduction of a city resident indi-  
26 vidual who is not married nor the head of a household nor a surviving  
27 spouse nor an individual [whose federal exemption amount is zero] who is  
28 claimed as a dependent by another New York state taxpayer shall be seven

1 thousand five hundred dollars; for taxable years beginning in nineteen  
2 hundred ninety-six, such standard deduction shall be seven thousand four  
3 hundred dollars; for taxable years beginning in nineteen hundred nine-  
4 ty-five, such standard deduction shall be six thousand six hundred  
5 dollars; and for taxable years beginning after nineteen hundred eighty-  
6 nine and before nineteen hundred ninety-five, such standard deduction  
7 shall be six thousand dollars.

8 § 5. Section 11-1712 of the administrative code of the city of New  
9 York is amended by adding two new subdivisions (u) and (v) to read as  
10 follows:

11 (u) Alimony modifications. (1) In the case of applicable alimony or  
12 separate maintenance payments, the following modifications shall apply:

13 (A) There shall be subtracted from federal adjusted gross income any  
14 applicable alimony or separate maintenance payments made by the taxpayer  
15 during the taxable year.

16 (B) There shall be added to federal adjusted gross income any applica-  
17 ble alimony or separate maintenance payments received by the taxpayer  
18 during the taxable year.

19 (2) (A) The term "alimony or separate maintenance payments" means  
20 payments as defined under section seventy-one of the internal revenue  
21 code in effect immediately prior to the enactment of Public Law 115-97.

22 (B) The term "applicable alimony or separate maintenance payments"  
23 means payments made under an alimony or separation instrument (as  
24 defined in section seventy-one of the internal revenue code in effect  
25 immediately prior to the enactment of Public Law 115-97) that was  
26 executed after December thirty-first, two thousand eighteen, and any  
27 divorce or separation instrument executed on or before such date and

1 modified after such date if the modification expressly provides that the  
2 amendments made by this section apply to such modification.

3 (v) Qualified moving expense reimbursement and moving expenses. (1) In  
4 the case of applicable qualified moving expense reimbursement and moving  
5 expenses, the following modifications shall apply:

6 (A) There shall be subtracted from federal adjusted gross income any  
7 applicable qualified moving expense reimbursement received by the  
8 taxpayer during the taxable year.

9 (B) There shall be subtracted from federal adjusted gross income any  
10 applicable moving expenses paid by the taxpayer during the taxable year.

11 (2) Applicable qualified moving expense reimbursement and moving  
12 expenses are those deductions as allowed by paragraph (g) of section one  
13 hundred thirty-two and section two hundred seventeen, respectfully, of  
14 the internal revenue code immediately prior to the enactment of Public  
15 Law 115-97.

16 § 6. Subdivision (a) of section 11-1715 of the administrative code of  
17 the city of New York, as amended by section 5 of part HH of chapter 57  
18 of the laws of 2010, is amended to read as follows:

19 (a) General. If federal taxable income of a city resident individual  
20 is determined by itemizing deductions or claiming the federal standard  
21 deduction from his or her federal adjusted gross income, such resident  
22 individual may elect to deduct his or her city itemized deduction [in  
23 lieu of] or claim his or her city standard deduction. The city itemized  
24 deduction of a city resident individual means the total amount of his or  
25 her deductions from federal adjusted gross income allowed, other than  
26 federal deductions for personal exemptions, as provided in the laws of  
27 the United States for the taxable year, as such deductions existed imme-  
28 diately prior to the enactment of Public Law 115-97 with the modifica-

1 tions specified in this section, except as provided for under subdivi-  
2 sions (f) and (g) of this section.

3 § 7. This act shall take effect immediately and shall apply to taxable  
4 years beginning on or after January 1, 2018.