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 Assem-
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PART __

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

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

§ 2. Section 612 of the tax law is amended by adding two new
subsections (w) and (x) to read as follows:
(w) Alimony modifications. (1) In the case of applicable alimony or separate maintenance payments, the following modifications shall apply:

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

(B) There shall be added to federal adjusted gross income any applicable alimony or separate maintenance payments received by the taxpayer during the taxable year.

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

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

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

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

(B) There shall be subtracted from federal adjusted gross income any applicable moving expenses paid by the taxpayer during the taxable year.
(2) Applicable qualified moving expense reimbursement and moving expenses are those deductions as allowed by paragraph (g) of sections one hundred thirty-two and section two hundred seventeen, respectfully, of the internal revenue code immediately prior to the enactment of Public Law 115-97.

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

(a) General. If federal taxable income of a resident individual is determined by itemizing deductions or claiming the federal standard deduction from his or her federal adjusted gross income, he or she may elect to deduct his or her New York itemized deduction [in lieu of] or claim his or her New York standard deduction. The New York itemized deduction of a resident individual means the total amount of his or her deductions from federal adjusted gross income allowed, other than federal deductions for personal exemptions, as provided in the laws of the United States for the taxable year, as such deductions existed immediately prior to the enactment of Public Law 115-97 with the modifications specified in this section, except as provided for under subsections (f) and (g) of this section.

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

(a) Unmarried individual. For taxable years beginning after nineteen hundred ninety-six, the city standard deduction of a city resident individual who is not married nor the head of a household nor a surviving spouse nor an individual [whose federal exemption amount is zero] who is claimed as a dependent by another New York state taxpayer shall be seven
thousand five hundred dollars; for taxable years beginning in nineteen hundred ninety-six, such standard deduction shall be seven thousand four hundred dollars; for taxable years beginning in nineteen hundred ninety-five, such standard deduction shall be six thousand six hundred dollars; and for taxable years beginning after nineteen hundred eighty-nine and before nineteen hundred ninety-five, such standard deduction shall be six thousand dollars.

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

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

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

(B) There shall be added to federal adjusted gross income any applicable alimony or separate maintenance payments received by the taxpayer during the taxable year.

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

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

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

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

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

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

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

(a) General. If federal taxable income of a city resident individual is determined by itemizing deductions or claiming the federal standard deduction from his or her federal adjusted gross income, such resident individual may elect to deduct his or her city itemized deduction [in lieu of] or claim his or her city standard deduction. The city itemized deduction of a city resident individual means the total amount of his or her deductions from federal adjusted gross income allowed, other than federal deductions for personal exemptions, as provided in the laws of the United States for the taxable year, as such deductions existed immediately prior to the enactment of Public Law 115-97 with the modifications...
sections specified in this section, except as provided for under subdivisions (f) and (g) of this section.

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