## STATE OF NEW YORK

10920

## IN ASSEMBLY

August 17, 2020

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Reyes) -read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing a tax credit for the purchase of personal protective equipment (PPE) by employers

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

Section 1. Section 210-B of the tax law is amended by adding a new 2 subdivision 55 to read as follows:

55. Credit for the purchase of personal protective equipment (PPE) by employers. (a) A taxpayer shall be allowed a credit against the tax imposed by this article for the purchase of personal protective equip-ment (PPE) for use by such taxpayer's employees. The total amount of the 3 4 5 6 credit shall be the cost incurred in purchasing the personal protective 8 equipment (PPE) not to exceed a maximum credit of five thousand dollars. (b) For the purposes of this subdivision, the following terms shall have the following meanings: (i) "taxpayer" shall mean any employer resident in this state employ-9 10

11 ing five hundred or less persons. 12

13 (ii) "personal protective equipment (PPE)" shall mean all equipment 14 worn or used to minimize exposure to a communicable disease, including

but not limited to gloves, masks and faceshields. 15

16 17 (c) If the amount of credit allowable under this subdivision shall exceed the taxpayer's tax for such year, the excess may be carried over to the following year or years and may be deducted from the taxpayer's 18 19 tax for such year or years.

(d) If all or any part of the credit provided for under this subdivi-20 21 22 23 sion was allowed or carried over from a prior taxable year or years, a taxpayer shall reduce the allowable credit for additional qualifying

expenditures in a subsequent tax year by the amount of the credit previ-24 ously allowed or carried over.

25 § 2. Section 606 of the tax law is amended by adding a new subsection 26 (kkk) to read as follows:

27 (kkk) Credit for the purchase of personal protective equipment (PPE)

28 by employers. (1) A taxpayer shall be allowed a credit of personal

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

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1       protective equipment (PPE) for use by such taxpayer's employees. The         2       total amount of the credit shall be the cost incurred in purchasing the         3       personal protective equipment (PPE) not to exceed a maximum credit of         4       five thousand dollars.         5       (2) For the purposes of this subsection, the following terms shall         6       have the following meanings:         7       (j) "taxpayer" shall mean any employer resident in this state employ-         8       ing five hundred or less persons.         9       (ii) "personal protective equipment (PPE)" shall mean all equipment         10       worn or used to minimize exposure to a communicable disease, including         11       but not limited to gloves, masks and faceshields.         12       (3) If the amount of credit allowable under this subsection shall         13       exceed the taxpayer's tax for such year, the excess may be carried over         14       to the following year or years.         16       (4) If all or any part of the credit provided for under this         17       subsection was allowed or carried over from a prior taxable year or         18       years, a taxpayer shall reduce the allowable credit for additional qual-         19       ifying expenditures in a subsequent tax year by the amount of the credit         19       gr		
2       total amount of the credit shall be the cost incurred in purchasing the personal protective equipment (PPE) not to exceed a maximum credit of five thousand dollars.         3       (2) For the purposes of this subsection, the following terms shall         6       have the following meanings: (i) "taxpayer" shall mean any employer resident in this state employ- ing five hundred or less persons.         9       (ii) "personal protective equipment (PPE)" shall mean all equipment worn or used to minimize exposure to a communicable disease, including but not limited to gloves, masks and faceshields.         12       (3) If the amount of credit allowable under this subsection shall exceed the taxpayer's tax for such year, the excess may be carried over to the following year or years and may be deducted from the taxpayer's tax for such year or years.         16       (4) If all or any part of the credit provided for under this subsection was allowed or carried over from a prior taxable year or years, a taxpayer shall reduce the allowable credit for additional qual- ifying expenditures in a subsequent tax year by the amount of the credit previously allowed or carried over.         16       5 3. Subparagraph (B) of paragraph 1 of subsection (i) of section 606 cof the tax law is amended by adding a new clause (xlvi) to read as follows:         24       (xlvi) Credit for the purchase of personal protective equipment (PPE)       fifty-five of section fifty-five of section fifty-five of section         25       the purpoyers under subsection fifty-five of section       fifty-five of section <td>1</td> <td>protective equipment (PPE) for use by such taxpayer's employees. The</td>	1	protective equipment (PPE) for use by such taxpayer's employees. The
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29 30  $\S$  4. This act shall take effect immediately, and shall apply to the taxable year in which it takes effect and all subsequent taxable years.