



## Summary of Corporation Tax Legislation Enacted after the 2016-2017 Budget

This memorandum contains a summary of enacted legislation applicable to corporation tax that is in addition to the corporation tax legislation described in [Summary of Tax Provisions in SFY 2016-2017 Budget](#).

The following legislative changes are summarized in this memorandum:

- [Empire state film production credit amended](#)
- [Gift for the support of state veterans' homes established](#)
- [Procedures involving taxpayer interviews clarified](#)

### Empire state film production credit amended (Article 9-A)

Chapter 420 of the Laws of 2016 amended Tax Law § 24(a)(5) to add Columbia, Dutchess, Greene, Orange, Putnam, Rensselaer, Saratoga, Suffolk\*, Sullivan, Ulster, Warren, and Washington counties to the list of counties where services may be performed to earn the additional Empire State film production credit based on wages.

The additional credit equals 10% of the amount of wages and salaries paid to qualified individuals directly employed by a qualified film or qualified independent film production company for services performed in production work of a qualified film in any of the specified counties.

This amendment became effective November 4, 2016.

\* **Note:** Part M of Chapter 59 of the Laws of 2017 removed Suffolk County from the list of counties where the additional credit may be earned, effective April 10, 2017.

(Tax Law § 24[a][5])

### Gift for the support of state veterans' homes established (Article 9-A)

Chapter 432 of the Laws of 2016 created the veterans' home assistance fund. The legislation added Tax Law §§ 627-c and 209-J to require a space on New York State personal income tax returns and New York State corporation tax returns to allow taxpayers to make voluntary contributions to the fund for tax years 2017 and after. Contributions must be made in whole dollar amounts and will not reduce the tax due.

Contributions to this fund will be disbursed equally among, and used for the care and maintenance of, the following veterans' homes:

- New York State Veterans' Home at Oxford,
- New York State Veterans' Home at St. Albans,
- New York State Veterans' Home at Batavia,
- New York State Veterans' Home at Montrose, and
- Long Island State Veterans' Home at Stony Brook University.

(Tax Law §§ 209-J and 627-c, State Finance Law § 81)

### **Procedures involving taxpayer interviews clarified**

Chapter 345 of the Laws of 2016 specifically added enrolled agents to the list of taxpayer representatives that are recognized by the Tax Department under Tax Law § 3006(b)(2). This section of the law allows a taxpayer to suspend an interview with the Tax Department in order to request representation from an enrolled agent.

This amendment became effective September 29, 2016.

(Tax Law § 3006[b][2])

**Note:** A TSB-M is an informational statement of existing department policies or of changes to the law, regulations, or department policies. It is accurate on the date issued. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in department policies could affect the validity of the information presented in a TSB-M.