## New York State Department of Taxation and Finance Taxpayer Services Division Technical Services Bureau

TSB-M-79 (12)C Corporation Tax September 18, 1979

See also TSB-M-78(14)C

1979 Legislation Extension of a Eligible Business Facility Tax Credit Requirement

Chapter 619 of the Laws of 1979 has amended paragraph (v) of subdivision (c) of section 115 of Article 4-A of the Commerce Law.

This law change has extended the termination date for which any county in New York State can qualify as an "eligible area", with respect to one of the Job Incentive Board requirements for the eligible business facility tax credit, from June 30, 1981 to June 30, 1985.

This act took effect on July 10, 1979.