

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

TSB-M-83 (1)I
Income Tax
January 10, 1983

1982 Amendments to
Income Tax Laws

Article 22

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
606(a)(2)	55	10	Provides that qualified property depreciable under Code Section 167 or recovery property under Code Section 168 (ACRS) will qualify for the State investment credit. Applicable to property placed in service after 1980.
606(a)(4)	55	11	Provides that where leases are involved, New York investment credit will be allowed in the same manner as before the new safe harbor leasing rules in Code Section 168(f)(8). This means that, FOR INVESTMENT CREDIT PURPOSES, New York State will not be conforming to the new safe harbor leasing rules in Code Section 168(f)(8). Effective 1/1/82.
606(a)(7)	55	12	Provides new rules for recapture of investment credit to take into account the ACRS. Applicable to property placed in service after 1980.
606(h)(2)	55	13	Provides that qualified property depreciable under Code Section 167 or recovery property under Code Section 168 (ACRS) will qualify for the 10% State credit relating to research and development property. Applicable to property placed in service after 1980, however, the credit allowed under Section 606(h) applies only to investments made on or after 7/1/82.
606(h)(4)	55	14	Provides that, where leases are involved, the 10% State credit relating to research and development property be determined by disregarding the new safe harbor leasing rules in Code Section 168(f)(8). Effective 1/1/82, however, the credit allowed under Section 606(h) applies only to investments made on or after 7/1/82.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
606(h)(6)	55	15	Provides new rules for recapture of the 10% State credit relating to research and development property to take into account the ACRS. Applicable to property placed in service after 1980, however, the credit allowed under Section 606(h) applies only to investments made on or after 7/1/82.
612(b)(23)	55	16	New plus modification to require an addback of any amount claimed <u>as a deduction</u> in arriving at FAGI solely because of the new safe harbor leasing rules in Code Section 168(f)(8). This modification does not apply to mass transit vehicles. Effective for taxable years beginning in 1982 and 1983.
612(b)(24)	55	16	New plus modification to require an addition of any amount which the taxpayer would have been required to include in FAGI had the election in Code Section 168(f)(8) (safe harbor leases) <u>not</u> been made. This modification does not apply to mass transit vehicles. Effective for taxable years beginning in 1982 and 1983.
612(b)(25)	55	16	Requires the addback of the amount of the ACRS deduction claimed under Code Section 168. Effective for taxable years beginning in 1982 and 1983. This means that, FOR DEPRECIATION PURPOSES, for taxable years beginning in 1981 and in 1984 and thereafter, New York State <u>will conform</u> with the Federal accelerated cost recovery deduction, including the safe harbor leasing rules in Code Section 168(f)(8).
612(b)(26)	547	3	New plus modification to add back the amount of income earned during the taxable year but not received due to the participation by the taxpayer in a Deferred Compensation Plan established pursuant to Section 5 of the State Finance Law.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			<p>Note: Bill Section 2 of Chapter 547 added a new Section 5 to the State Finance Law to authorize the establishment of deferred compensation plans for State employees and for employees of public employers other than the State. The deferred compensation and income therefrom is deferred for Federal income tax purposes pursuant to Section 457 of the Internal Revenue Code and therefore is not included in a taxpayers Federal adjusted gross income until received.</p> <p>For New York State income tax purposes and for purposes of the City of New York income tax on residents, the deferred compensation and income therefrom will not be deferred and will be included in the taxpayer's New York adjusted gross income in the taxable year it is earned. However, see Section 612(c)(27) for a new subtract modification when the deferred compensation and income therefrom is distributed and included in the taxpayer's Federal adjusted gross income.</p> <p>This act is effective immediately, however, the act does provide that no compensation shall be deferred under the provisions of the act prior to the promulgation of the rules and regulations of the Deferred Compensation Board and no sooner than the first payroll period of the State or public employer which commences on or after October 1, 1982.</p>
612(c)(24)	55	17	<p>New minus modification to provide for the subtraction of any amount included in FAGI solely because of the new safe harbor leasing rules in Section 168(f)(8) of the Code. This modification does not apply to mass transit vehicles. Effective for taxable years beginning in 1982 and 1983.</p>
612(c)(25)	55	17	<p>New minus modification to provide for the subtraction of any amount which could have been excluded from FAGI had the election in Code Section 168(f)(8) (safe harbor leases) not been made. This modification does not apply to mass transit vehicles. Effective for taxable years beginning in 1982 and 1983.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
612(c)(26)	55	17	<p>New minus modification to provide for a subtraction for depreciation on recovery property for which a deduction is allowed under Code Section 168 (ACRS) in an amount that would be allowable under Section 167 of the Code as such section was in effect on <u>July 31, 1981</u>. Effective for taxable years beginning in 1982 and 1983.</p> <p>This means that, FOR DEPRECIATION PURPOSES, for taxable years beginning in 1981 and in 1984 and thereafter, New York State <u>will conform</u> with the Federal accelerated cost recovery deduction including the safe harbor leasing rules in Code Section 168(f)(8).</p>
612(c)(27)	547	4	<p>New minus modification to provide for the subtraction of any amount included in FAGI as a distribution of earnings previously deferred due to the participation by the taxpayer in a Deferred Compensation Plan and which represents amounts previously subject to tax under Article 22. See notes following Section 612(b)(26).</p> <p>This act is effective immediately, however, the act does provide that no compensation shall be deferred under the provisions of the act prior to the promulgation of the rules and regulations of the Deferred Compensation Board and no sooner than the first payroll period of the State or public employer which commences on or after October 1, 1982.</p>
615(c)(1)	189	2	<p>Technical amendment to reflect the extension of higher City tax rates through 1983.</p>
615(c)(5)	35	1	<p>Amends Bill Section 7 of Chapter 471 of the Laws of 1978 to postpone, until <u>July 30, 1982</u>, the effective date of the provisions making renters liable for a portion of real property taxes paid. Effective immediately and deemed to be in effect on March 1, 1982:</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
618(4)	55	18	Technical amendment to include reference to the new plus modifications in paragraphs (23), (24) and (25) of Section 612(b) and the new minus modifications in paragraphs (24), (25) and (26) of Section 612(c). This amendment is effective 1/1/82, however, the modifications referred to in this amendment apply only to taxable years beginning in 1982 and 1983.
	547	5	Technical amendment to include reference to the new plus modification in paragraph (26) of Section 612(b) and the new minus modification in paragraph (27) of Section 612(c). Effective immediately, however, see notes following Section 612(b)(26).
622(b)(6)	55	19	Provides a plus or minus modification to the new Federal item of tax preference based on the accelerated cost recovery deduction. This modification will apply only where the election relating to safe harbor leases in Section 168(f)(8) has been made for Federal purposes and does not apply to mass transit vehicles. Effective 1/1/82.
625	4	8	Requires the Tax Commission to provide space on personal income tax returns to enable taxpayers to make contributions to a fund for fish and wildlife preservation. Effective immediately.
638(a)(3)	55	20	Technical amendment to include reference to the new plus modifications in paragraphs (23), (24) and (25) of Section 612(b) and the new minus modifications in paragraphs (24), (25) and (26) of Section 612(c). Effective 1/1/82, however, the modifications referred to in this amendment apply only to taxable years beginning in 1982 and 1983.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
651(b)(4)(B)	545 546	7 10	Provides that where married individuals file separately on one form, an overpayment by a spouse may be credited against past due support or the amount of default in repayment of a guaranteed student loan owed by the other spouse (see Sections 171-c and 171-d of Article 8) unless the return of the spouse not liable includes a demand that the overpayment and interest thereon not be credited against the past due support or the amount of default in repayment of a guaranteed student loan owed by the other spouse. Applies to overpayments for taxable years beginning after 12/31/81.
651(b)(5)(iii)	546	11	Provides that where a joint return is filed and only one spouse is liable for past due support or an amount of a default in repayment of a guaranteed student loan (see Sections 171-c and 171-d of Article 8), then an overpayment and any interest will be credited against the past due support or the amount of a default in repayment of a guaranteed student loan, unless the spouse not liable demands that his or her portion of the overpayment and any interest not be credited against those liabilities owed by the other spouse. The Tax Commission is required to adopt regulations to determine the amount of overpayment attributable to each spouse.
674(a)(1)	621	1	Provides that where the total amount withheld by an employer is <u>less than \$600</u> , the employer's return and payment of tax withheld must be filed and paid semiannually. Effective 4/1/83 and applicable to all taxes required to be deducted and withheld on and after that date.
674(a)(2)	621	2	Provides that where the total amount withheld by an employer is at least <u>\$600</u> but is <u>less than \$7500</u> , the employer's return and payment of tax withheld must be filed and paid monthly. Effective 4/1/83 and applicable to all taxes required to be deducted and withheld on and after that date.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
681(e)(1)	55	21	Technical amendment to take into account increases <u>or decreases</u> in amounts which require reporting under Section 659 of the Tax Law. Effective 1/1/82.
683(c)(1)(C)	55	22	Technical amendment to take into account increases <u>or decreases</u> in amounts which require reporting under Section 659 of the Tax Law. Effective 1/1/82.
683(c)(3)	55	23	Technical amendment to take into account increases <u>or decreases</u> in amounts which require reporting under Section 659 of the Tax Law. Effective 1/1/82.
686(a)	545	8	Expands the Tax Commission's authority to credit an overpayment of personal income tax against a liability for any tax imposed pursuant to the authority of the Tax Law or any other law if the tax is administered by the Tax Commission. Effective immediately.
		9	Expands the Tax Commission's authority to credit an overpayment of personal income tax against a liability for past due support or for a default in repayment of a guaranteed student loan. Applies to overpayments for taxable years beginning after 12/31/81.
688(e) & (f)	545	10	Reletters subsection (e) of Section 688 to be subsection (f) and a new subsection (e) is added. New subsection (e) provides that an overpayment of tax will cease to bear interest on the date on which the Tax Commission certifies to the Comptroller the amount of the overpayment to be offset against past due support or against a defaulted guaranteed student loan. Applies to overpayments for taxable years beginning after 12/31/81.
		11	Permits the Tax Commission to furnish information to the Department of Social Services and to New York State Higher Education Services Corporation regarding the amount of overpayment of tax to be offset, and the name and social security number of the taxpayer who made the overpayment, in accordance with the provisions of new Sections 171-c and 171-d of the Tax Law. Applies to taxable years beginning after 12/31/81.
697(e)	545		

Article 30

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
1304(a),(b) and (d)	189	3	Increased City tax rates remain in effect through 1983.
1304-A	185	1	Authorizes the imposition of a tax surcharge on the <u>taxes</u> imposed on City of NY <u>residents</u> for taxable years beginning in 1982, 1983 and 1984.

For tax years 1982 and 1984, if an individual has City AGI (City taxable income in the case of an estate or trust) of more than \$15,000 but not more than \$20,000, the tax surcharge is 2½ of the City taxes imposed. If the income is over \$20,000, the rate is 5%. For the tax year 1983, the income brackets are the same, however, the rates are 5% and 10%, respectively.

For purposes of this surcharge, City AGI is defined as meaning and being the same as State adjusted gross income as defined in Section 612. This means that where State and City AGI differ (e.g. where the period of residence is different for City purposes than it is for State purposes), it is the State adjusted gross income that determines if the taxpayer is subject to the surcharge. The amount of the tax surcharge due is the applicable percentage multiplied by the total of the City of NY taxes due. The City taxable income of an estate or trust is defined as meaning and being the same as State taxable income as defined in Section 618.

Local Law No. 35 of the Laws of 1982 added a new Section T46-101.4 to Title T to actually impose the tax surcharge on City of New York residents.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
1313	545	12	Technical amendment relating to the requirement that certain overpayments be paid over to the State Department of Social Services to be applied against past due child support (see Section 171-c of Article 8) and also to the State Higher Education Services Corporation to be applied against defaulted guaranteed student loans (see Section 171-d of Article 8). Applies to overpayments for taxable years beginning after 12/31/81.
	546	12	Technical amendment to correct a cross reference. Effective the same date as Chapter 545.

Article 8

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
171-a.1	545	4	Technical amendment relating to the requirement that certain overpayments be paid over to the State Department of Social Services to be applied against past due child support (see Section 171-c) and also to the Higher Education Services Corporation to be applied against defaulted guaranteed student loans (see Section 171-d). Applies to overpayments for taxable years beginning after 12/31/81.
	546	2	Technical amendment to correct a cross reference. Effective the same date as Chapter 545.
171-c	545	5	Provides that certain overpayments of income tax may be applied against past due child support. Applies to overpayments for taxable years beginning after 12/31/81. Note: In general, in calculating the amount of overpayment which may be applied, the taxpayer's liability under the Tax Law must first be satisfied.
171-c(1) & (2)	546	3	The amendment to paragraph (1) <u>requires</u> the Commissioner of Tax & Finance to enter into an agreement with the Commissioner of Social Services rather than <u>authorizes</u> such agreement. The amendment to paragraph (2) is meant to ensure that the agreement to credit overpayments would apply only to past due support which has been assigned to State Social Services. Effective the same date as Chapter 545
171-c	546	4	Renumbers subdivisions (4) through (8) to be subdivisions (5), (6), (7), (8) and (10), respectively, and adds new subdivisions (4) and (9).

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			<p>Subdivision (4) requires a local social services district to notify the taxpayer that a request to apply any overpayment may be made and that any errors may be corrected and that notification to the Tax Commission may be avoided by satisfying the liability for past due support within 30 days of the notice from the local social services district.</p> <p>Subdivision (9) relieves the Tax Commission and the Tax Department of all liability, from the time of notification from State Social Services, and prohibits the commencement of any action against the Tax Department to recover the amount of overpayment credited to past due support. However, such action to recover the overpayment may be commenced against the State Social Services Department or the appropriate local social services district.</p>
171-c(8), as renumbered	546	5	<p>Technical clarifying amendment to make it clear that past due support means only support which has been assigned to State Social Services. Effective the same date as Chapter 545.</p>
171-d	545	6	<p>Provides that certain overpayments of income tax may be applied against defaulted guaranteed student loans. Applies to overpayments for taxable years beginning after 12/31/81.</p> <p>Note: In general, in calculating the amount of overpayment which may be applied, the taxpayer's liability under the Tax Law must first be satisfied. Then, the overpayment must be applied against past due child support before it may be applied against defaulted guaranteed student loans.</p>
171-d(1) & (2)	546	6	<p>The amendment to paragraph (1) <u>requires</u> the Commissioner of Tax and Finance to enter into an agreement with the President of the New York State Higher Education Services Corporation rather than <u>authorize</u> such agreement. The amendment to paragraph (2) is a technical clarifying amendment. Effective the same date as Chapter 545.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
171-d(3) (b)	546	7	Technical clarifying amendment. Effective the same date as Chapter 545.
171-d(4) (i) (D) & (ii)	546	8	Technical clarifying amendment. Effective the same date as Chapter 545.
171-d(7) & (8)	546	9	Subdivision (7) of Section 171-d as added by Chapter 545 is renumbered to be subdivision (8) and a new subdivision (7) is added. This new subdivision relieves the Tax Commission and the Tax Department of all liability, from the time of notification by the State Higher Education Services Corporation and prohibits the commencement of any action against the Tax Department to recover the amount of overpayment credited against the amount of a default in repayment of a guaranteed student loan. However, such action to recover the overpayment may be commenced against the State Higher Education Services Corporation. Effective the same date as Chapter 545.

Title T of the
Administrative Code of the
City of New York

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
T46-101.4	Local Law 35	1	Imposes the tax surcharge on City of NY residents authorized by Section 1304-A of Article 30 of the State Tax Law. See Section 1304-A of Article 30 of this synopsis for a summary of the tax surcharge.
T46-102.0(a)	Local Law 39	1	Increased City tax rates remain in effect through 1983.
T46-102.0(b)	Local Law 39	2	Increased City tax rates remain in effect through 1983.
T46-112.0 (b)(24)	55	38	New plus modification to require an addback of any amount claimed <u>as a deduction</u> in arriving at FAGI solely because of the new safe harbor leasing rules in Code Section 168(f)(8). This modification does not apply to mass transit vehicles. Effective for taxable years beginning in 1982 and 1983.
T46-112.0 (b)(25)	55	38	New plus modification to require an addition of any amount which the taxpayer would have been required to include in FAGI had the election in Code Section 168(f)(8) (safe harbor leases) not been made. This modification does not apply to mass transit vehicles. Effective for taxable years beginning in 1982 and 1983.
T46-112.0 (b)(26)	55	38	Requires the addback of the amount of the ACRS deduction claimed under Code Section 168. Effective for taxable years beginning in 1982 and 1983. See notes following Section 612(b)(25) of Article 22.
T46-112.0 (b)(27)	547	6	New plus modification to add back the amount of income earned during the taxable year but not received due to the participation by the taxpayer in a specified Deferred Compensation Plan. Effective immediately, however, see notes following Section 612(b)(26) of Article 22.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
T46-112.0 (c)(23)	55	39	New minus modification to provide for the subtraction of any amount included in FAGI solely because of the new safe harbor leasing rules in Section 168(f)(8) of the Code. This modification does not apply to mass transit vehicles. Effective for taxable years beginning in 1982 and 1983.
T46-112.0 (c)(24)	55	39	New minus modification to provide for the subtraction of any amount which could have been excluded from FAGI had the election in Code Section 168(f)(8) (safe harbor leases) not been made. This modification does not apply to mass transit vehicles. Effective for taxable years beginning in 1982 and 1983.
T46-112.0 (c)(25)	55	39	New minus modification to provide for subtraction for depreciation on recovery property for which a deduction is allowed under Code Section 168 (ACRS) in an amount that would be allowable under Section 167 of the Code ss such section was in effect on July 31, 1981. Effective for taxable years beginning in 1982 and 1983. See notes following Section 612(c)(26) of Article 22.
T46-112.0 (c)(26)	547	7	New minus modification to provide for the subtraction of any amount included in FAGI as a distribution of earnings previously deferred due to the participation by the taxpayer in a Deferred Compensation Plan and which represents amounts previously subject to tax under Title T of the Administrative Code of the City of New York. Effective <u>immediately</u> , however, see notes following Section 612(b)(26) of Article 22.
T46-118.0(4)	55	40	Technical amendment to include reference to the new modifications in paragraphs (24), (25) and (26) of Section T46-112.0(b) and the new minus modifications in paragraphs (23), (24) and (25) of Section T46-112.0(c). Effective 1/1/82, however, the

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			modifications referred to in this amendment apply only to taxable years beginning in 1982 and 1983.
	547	8	Technical amendment to include reference to the new plus modification in paragraph (27) of Section T46-112.0(b) and the new minus modification in paragraph (26) of Section T46-112.0(c). Effective immediately, however, see notes following Section 612(b)(26) of Article 22.
T46-122.0 (b)(6)	55	41	Provides a plus or minus modification to the new Federal item of tax preference based on the accelerated cost recovery deduction. This modification will apply only where the election relating to safe harbor leases in Section 168(f)(8) has been made for Federal purposes and does not apply to mass transit vehicles. Effective 1/1/82.
T46-151.0 (b)(5)(B)	545 546	13 13	Provides that where married individuals file separately on one form, an overpayment by a spouse may be credited against past due support or the amount of default in repayment of a guaranteed student loan owed by the other spouse (see Sections 171-c and 171-d of Article 8) unless the return of the spouse not liable includes a demand that the overpayment and interest thereon not be credited against the past due support or the amount of default in repayment of a guaranteed student loan owed by the other spouse. Applies to overpayments for taxable years beginning after 12/31/81.
T46-151.0(b)(6)	546	14	Provides that where a joint return is filed and only one spouse is liable for past due support or an amount of a default in repayment of a guaranteed student loan (see Sections 171-c and 171-d of Article 8), then an overpayment and any interest will be credited against the past due support or the amount of a

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			<p>default in repayment of a guaranteed student loan, unless the spouse not liable demands that his or her portion of the overpayment and any interest not be credited against these liabilities owed by the other spouse.</p> <p>The Tax Commission is required to adopt regulations to determine the amount of overpayment attributable to each spouse.</p>
T46-174.0(a)(1)	621	3	<p>Provides that where the total amount withheld by an employer is <u>less than \$600</u>, the employer's return and payment of tax withheld must be filed and paid semiannually. Effective 4/1/83 and applicable to all taxes required to be deducted and withheld on and after that date.</p>
T46-174.0(a)(2)	621	4	<p>Provides that where the total amount withheld by an employer is at least <u>\$600</u> but is <u>less than \$7500</u>, the employer's return and payment of tax withheld must be filed and paid monthly. Effective 4/1/83 and applicable to all taxes required to be deducted and withheld on and after that date.</p>
T46-181.0 (e)(1)	55	42	<p>Technical amendment to take into account increases <u>or decreases</u> in amounts which require reporting under Section T46-159.0 of the City Law. Effective 1/1/82.</p>
T46-183.0 (c)(1)(C)	55	43	<p>Technical amendment to take into account increases <u>or decreases</u> in amounts which require reporting under Section T46-159.0 of the City Law. Effective 1/1/82.</p>
T46-183.0 (c)(3)	55	44	<p>Technical amendment to take into account increases <u>or decreases</u> in amounts which require reporting under Section T46-159.0 of the City Law. Effective 1/1/82.</p>
T46-186.0(a)	545	14	<p>Expands the Tax Commission's authority to credit an overpayment against a liability for any tax imposed pursuant to the authority of the Tax Law or any other law if the tax is administered by the Tax Commission. Effective immediately.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
		15	Expands the Tax Commission's authority to credit an overpayment against a liability for past due support or for a default in repayment of a guaranteed student loan. Applies to overpayments for taxable years beginning after 12/31/81.
T46-188.0 (e) & (f)	545	16	<p>Reletters subdivision (e) of Section T46-188.0 to be subdivision (f) and a new subdivision (e) is added.</p> <p>New subdivision (e) provides that an overpayment of tax will cease to bear interest on the date on which the Tax Commission certifies to the Comptroller the amount of the overpayment to be offset against past due support or against a defaulted guaranteed student loan. Applies to overpayments for taxable years beginning after 12/31/81.</p>
T46-197.0(e)	545	17	Permits the Tax Commission to furnish information to the State Department of Social Services and to the New York State Higher Education Services Corporation regarding the amount of overpayment of tax to be offset, and the name and social security number of the taxpayer who made the overpayment, in accordance with the provisions of new Sections 171-c and 171-d of the Tax Law. Applies to taxable years beginning after 12/31/81.

Title U of the
Administrative Code of the
City of New York

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
U46-2.0(a)	Local Law 39 3		Increased City tax rates remain in effect through 1983.
U46-21.0(b)	545	18	Provides that an overpayment by a spouse may be credited against past due support or the amount of default in repayment of a guaranteed student loan owed by the other spouse (see Sections 171-c and 171-d of Article 8) unless the return of the spouse not liable includes a demand that the overpayment and interest thereon not be credited against the past due support on the amount of default in repayment of a guaranteed student loan owed by the other spouse. Applies to overpayments for taxable years beginning after 12/31/81.

State General City Law

Section 25-M

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
2-A(a)	189	1	Increased City tax rates remain in effect through 1983.