

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

TSB-M-93 (1) I
Income Tax
March 1, 1993

1992 AMENDMENTS TO INCOME TAX LAWS

This is a brief summary of the 1992 Personal Income Tax Law changes. It is not intended to be, nor should it be relied upon as, a complete authoritative interpretation.

Article 22

| <u>Law Section</u> | <u>Chapter</u> | <u>Bill Section</u> | <u>Brief Summary</u> |
|----------------------------------------------|----------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 601(a) (1)-(3) (b) (1)-(3) (c) (1)-(3) | 55 | 1-9 | <p>Provides that the original tax rate schedules for 1992 for each filing status will now apply for 1993. Establishes new tax rate schedules for 1992 by extending the current rate tables applicable to 1991 to include tax year 1992.</p> <p>These amendments are made in conjunction with amendments to Section 699 of the Tax Law which provide transitional provisions for tax year 1993 imposing a blended highest effective rate of tax in each tax rate schedule for the entire 1993 taxable year of 7.59375 percent.</p> <p>Effective immediately (4/10/92).</p> |
| 603(a) | 760 | 37 | <p>Technical amendment to clarify that the credit under Section 620-A of the Tax Law is to be applied against the tax imposed by this section.</p> <p>Effective immediately (7/31/92).</p> |

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| 605(b) (1) (A) | 760 | 38 | <p>Technical amendment changes the reference from "separate taxable period" to "nonresident portion of the taxable year".</p> <p>Effective immediately (7/31/92) and applicable to taxable years beginning after 1987, providing not barred by the statute of limitations.</p> |
| 606(a) | 760 | 39 | <p>Changes the heading to read "Investment tax credit (ITC)".</p> <p>Effective immediately (7/31/92).</p> |
| 606(a) (11) | 760 | 39 | <p>Technical amendment to add the heading "Retail enterprise tax credit" to paragraph (11) of this subsection.</p> <p>Effective immediately (7/31/92).</p> |
| 606(b) (1) | 55 | 10 | <p>Extends the allowance of the household credit to taxable years beginning before 1995. However, the credit allowable for taxable years beginning in 1994 shall be 50% of the credit otherwise allowable.</p> <p>Effective immediately (4/10/92).</p> |
| | 760 | 40 | <p>Technical amendment deletes reference to Section 635 of the Tax Law relating to a nonresident accumulation distribution credit.</p> <p>Effective immediately (7/31/92) and applicable to taxable years beginning after 1987, providing not barred by the statute of limitations.</p> |

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| 606(c) (1) | 760 | 41 | <p>Technical amendment deletes reference to Section 635 of the Tax Law relating to a nonresident accumulation distribution credit.</p> <p>Effective immediately (7/31/92) and applicable to taxable years beginning after 1987, providing not barred by the statute of limitations.</p> |
| 606(f) | 760 | 39 | <p>Changes the heading to read "Credit for the special additional mortgage recording tax".</p> <p>Effective immediately (7/31/92).</p> |
| 606(h) | 760 | 39 | <p>Technical amendment to add the heading "Research and development tax credit".</p> <p>Effective immediately (7/31/92).</p> |
| 606(j) | 760 | 39 | <p>Technical amendment to add the heading "Economic development zone investment tax credit (EDZ-ITC)".</p> <p>Effective immediately (7/31/92).</p> |
| 606(k) | 760 | 39 | <p>Changes the heading to read "Economic development zone wage tax credit".</p> <p>Effective immediately (7/31/92).</p> |
| 606(k) (4) & (5) | 760 | 42 | <p>Amendment deletes the percentage credit limitation applicable to spouses who file separate returns and to estates and trusts.</p> <p>Effective immediately (7/31/92) and applicable to taxable years beginning after 1991.</p> |

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| 606(1) | 760 | 39 | <p>Changes the heading to read "Economic development zone capital corporation tax credit".</p> <p>Effective immediately (7/31/92).</p> |
| 606(1)(2) | 760 | 43 | <p>Amendment deletes the percentage credit limitation applicable to spouses who file separate returns and to estate and trusts.</p> <p>Effective immediately (7/31/92) and applicable to taxable years beginning after 1991.</p> |
| 607(b) | 760 | 44 | <p>Deletes reference to obsolete Section 634 of the Tax Law, repealed by Chapter 28 of the Laws of 1987.</p> <p>Effective immediately (7/31/92).</p> |
| 611(b) (4) | 760 | 45 | <p>Amendment adds reference to "part-year resident".</p> <p>Effective immediately (7/31/92) and applicable to taxable years beginning after 1991.</p> |
| 612(b) (26) | 681 | 7 | <p>Amendment extends the add back provisions of this section to include pension contribution amounts picked up or paid by an employer pursuant to Section 13-125.2 or 13-521.1 of the Administrative Code of the City of New York or subdivision 19 of Section 2575 of the Education Law.</p> <p>Effective immediately (7/31/92), provided this Act shall remain in force and effect only so long as, pursuant to Federal law, contributions picked up under this Act are</p> |

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| | | | not includible as gross income of a member for Federal income tax purposes until distributed or made available to the member. |
| 612(c) (1) | 760 | 46 | <p>Amendment changes from 45 to 60 days the time limit for notification of shareholders by regulated investment companies.</p> <p>Effective immediately (7/31/92) and applicable to taxable years of regulated investment companies ending on or after 7/31/92.</p> |
| 612(c)(3-a) | 760 | 47 | <p>Amendment deletes reference to the calculation of New York adjusted gross income of an estate or trust.</p> <p>Technical amendment to take into account changes made by Chapter 28 of the Laws of 1987.</p> <p>Effective immediately (7/31/92).</p> |
| 612(e) | 760 | 48 | <p>Technical amendment adds new paragraph (3) relating to allocation of New York S corporation termination year modifications.</p> <p>Effective immediately (7/31/92).</p> |
| 612(s) | 760 | 49 | <p>Technical amendment to add accounting rules when there is a New York S termination year.</p> <p>Effective immediately (7/31/92).</p> |
| 614 | 55 | 11 | <p>Extends the current 1991 standard deduction amounts for each filing status to tax year 1992 and provides that the 1992 amounts will now apply to 1993.</p> <p>Effective immediately (4/10/92).</p> |

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| 615(e) | 760 | 50 | <p>Technical amendment to incorporate reference to the accounting rules to be applied in computing the modifications under Sections 615(c) & (d) of the Tax Law.</p> <p>Effective immediately (7/31/92).</p> |
| 616(b) | 760 | 51 | <p>Clarifying amendment relating to exemptions of a husband and wife filing separate returns.</p> <p>Effective immediately (7/31/92).</p> |
| 622(a) (2) | 760 | 52 | <p>Technical amendment relating to the subtraction of the regular tax from resident minimum taxable income.</p> <p>Effective immediately (7/31/92) and applicable to taxable years beginning after 1991.</p> |
| 624(d) | 760 | 53 | <p>Technical amendment to clarify the computation of the separate tax on the ordinary income portion of lump sum distributions.</p> <p>Effective immediately (7/31/92).</p> |
| 631(b)(4) | 760 | 54 | <p>Technical amendment to include a reference to losses from passive activities in the provisions relating to the New York source income of nonresident individuals.</p> <p>Effective immediately (7/31/92) and applicable to taxable years beginning after 1987, providing not barred by the statute of limitations.</p> |

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| 632(e) (1) | 760 | 55 | <p>Technical amendment restores this section, which was inadvertently eliminated by Chapter 28 of the Laws of 1987, pertaining to a nonresident partner's or S corporation shareholder's pro rata share of items under Section 617 of the Tax Law.</p> <p>Effective immediately (7/31/92) and applicable to taxable years beginning after 1987, providing not barred by the statute of limitations.</p> |
| 633(b) | 760 | 56 | <p>Technical amendment to include a reference to passive activity losses in the provisions relating to the New York source income of nonresident estates and trusts.</p> <p>Effective immediately (7/31/92) and applicable to taxable years beginning after 1987, providing not barred by the statute of limitations.</p> |
| 636(a) (2) | 760 | 57 | <p>Technical amendment relating to the subtraction of the regular tax from nonresident minimum taxable income.</p> <p>Effective immediately (7/31/92) and applicable to taxable years beginning after 1991.</p> |
| 651(b) (4) | 760 | 58 | <p>Technical amendment to make reference to "part-year resident".</p> <p>Effective immediately (7/31/92).</p> |
| 651(b)(6) | 55 | 84 | <p>Adds "past-due legally enforceable debt" owed to a state agency to those items to which the Department may apply an</p> |

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overpayment if the Commissioner of Taxation and Finance has been notified pursuant to Section 171-f of the Tax Law of such past-due debt. The exceptions under this section applicable to nonobligated spouses, will also apply to "past-due legally enforceable debts".

Effective immediately (4/10/92).

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| 652 | 770 | 11 | Technical amendment to clarify that where a taxpayer files the Fast Form IT-100 and the tax as computed by the Department results in a balance due, the taxpayer will not be charged interest if the balance is paid within ten days after a bill is issued or by the due date of the return, whichever is later. |
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Effective immediately (8/7/92).

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| 657(a) | 760 | 59 | Technical amendment to correct reference to statutory nonresident status in relation to extensions of time. |
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Effective immediately (7/31/92).

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| 658(c)(1) | 760 | 60 | Technical amendment to correct reference to Section 631 of the Tax Law. |
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Effective immediately (7/31/92).

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| 660(d) | 760 | 61 | Technical amendment adds new subsection relating to allocation of New York S corporation termination year modifications. |
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Effective immediately (7/31/92).

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| 671(a)(1) | 760 | 62 | <p>Technical amendment deletes reference to residents and nonresidents.</p> <p>Effective immediately (7/31/92).</p> |
| 671(b)(1)(B) | 681 | 11 | <p>Amendment extends withholding to any member or employee contributions to a retirement system or pension fund picked up or paid by an employer pursuant to Section 13-125.2 or 13-521.1 of the Administrative Code of the City of New York or subdivision 19 of Section 2575 of the Education Law.</p> <p>Effective immediately (7/31/92), provided this Act shall remain in force and effect only so long as, pursuant to Federal law, contributions picked up under this Act are not includible as gross income of a member for Federal income tax purposes until distributed or made available to the member.</p> |
| 671(b) (3) (D) | 760 | 63 | <p>Technical amendment deletes reference to Section 699 of the Tax Law.</p> <p>Effective immediately (7/31/92).</p> |
| 671(c) (1) & (2) | 760 | 62 | <p>Technical amendment deletes reference to residents and nonresidents.</p> <p>Effective immediately (7/31/92).</p> |
| 685(c)(3) | 55 | 45 | <p>Amends the estimated tax provisions to conform to federal provisions enacted in 1991. Provides that taxpayers whose New York adjusted gross income exceeds \$75,000 and exceeds that of the prior year by</p> |

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more than \$40,000 cannot be excepted from the underpayment penalty based on 100 percent of the prior year's tax.

Effective immediately (4/10/92) and applicable to taxable years beginning after 12/31/91.

685(c)(5) (C) 55 46

Provides that the limitation relating to the use of prior years tax for purposes of determining the required annual payment for estimated tax purposes does not apply to farmers and fisherman.

Effective immediately (4/10/92) and applicable to taxable years beginning after 12/31/91.

685(c) (6) 55 47

Provides exceptions to the estimated tax rules for estates and certain trusts. Clarifies that such rules do not apply to any taxable year, ending before the date two years after the date of the decedent's death, of (i) the estate of the decedent or (ii) any trust all of which was treated as owned by the decedent and to which the residue of the decedent's estate will pass under his will (or, if no will is admitted to probate, which is the trust primarily responsible for paying debts, taxes and expenses of administration).

Also adds special annualization exception rules for estates and trusts.

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Extends to the last taxable year of an estate the rule that allows payments of estimated tax by the estate to be treated as paid or credited by the beneficiary of the estate.

These amendments conform the estimated tax provisions to federal provisions enacted in 1991.

Effective immediately (4/10/92) and applicable to taxable years beginning after 12/31/91.

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| 686(a) | 55 | 85 | Adds "past-due legally enforceable debt" owed to a state agency to those liabilities for which the Commissioner of Taxation and Finance has the authority to apply overpayments to, as provided for by Section 171-f of the Tax Law. |
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Also deletes reference to "tax commission" and adds reference to "commissioner of taxation and finance".

Effective immediately (4/10/92).

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| 688(f) | 55 | 86 | Provides that where an overpayment is certified by the Commissioner of Taxation and Finance as having been applied against a past-due legally enforceable debt pursuant to Section 171-f of the Tax Law, the portion of such overpayment applied against such debt shall cease to bear interest on the date of such certification. |
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Also deletes reference to "tax commission" and adds reference to "commissioner of taxation and finance".

Effective immediately (4/10/92).

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| 691(f) | 79 | 29 | Amendment adds a new subsection (f) which requires the Tax Department to include in the resident income tax packets voter registration and change of registration forms. |
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Effective 9/8/92.

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| 697(e) (3) | 55 | 87 | Provides that for purposes of the secrecy requirements of this section it shall not be unlawful for the Tax Commissioner or representatives acting on the Commissioner's behalf to disclose to a State agency, pursuant to Section 171-f of the Tax Law, the amount of an overpayment and interest thereon certified to the State Comptroller to be credited against a past-due legally enforceable debt owed to such agency, and the name and social security number of the taxpayer who made the overpayment. |
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Adds, with respect to employee information, that the Department of Social Services shall be furnished with the names, social security numbers and gross wages of those employees for whom wage reporting system information is being furnished to the Federal Department of Health and Human Services.

Effective immediately (4/10/92).

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& 14

These amendments are made in conjunction with amendments to Section 601(a)(1)-(3) of the Tax Law by Sections 1-9 of Chapter 55 of the Laws of 1992.

Effective immediately (4/10/92).

Article 8

| <u>Law Section</u> | <u>Chapter</u> | <u>Bill Section</u> | <u>Brief Summary</u> |
|--------------------|----------------|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 171-27 | 55 | 72 | <p>Adds a new subdivision which authorizes the Commissioner of Taxation and Finance to act as an agent of the State Comptroller to collect debts due State agencies by means of applying overpayments of tax of the person who owes the debt. (Also, see law Section 171-f).</p> <p>Effective immediately (4/10/92).</p> |
| 171-a | 55 | 73 | <p>Provides for the State Comptroller to credit to the revenue arrearage account, established by Section 91-a of the Tax Law, any overpayment of tax and interest thereon which is certified by the Commissioner of Taxation and Finance as the amount to be credited against a past-due legally enforceable debt owed to a State agency pursuant to Section 171-f of the Tax Law.</p> <p>Effective immediately (4/10/92).</p> |
| 171-c(5) (ii) | 55 | 74 | <p>Provides that the balance of an overpayment remaining after application against any past-due support shall be refunded to the taxpayer only if such remainder is not required to satisfy the amount of a default in repayment of a State or City University loan, the amount of a past-due legally enforceable debt or the amount of a default in repayment of a guaranteed student loan.</p> <p>Effective immediately (4/10/92).</p> |

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| 171-d(2) | 55 | 75 | <p>Provides that the agreement relating to the crediting of overpayments against the amount of any default in repayment of a guaranteed student loan shall include a debt that satisfies the requirements of a past-due legally enforceable debt, pursuant to Section 171-f(3) of the Tax Law.</p> <p>Effective immediately (4/10/92).</p> |
| 171-d(3) (b) | 55 | 76 | <p>Eliminates reference to "judgement rendered" with regard to what the minimum amount outstanding on a default in repayment of a guaranteed student loan is for purposes of including such amount in the written agreement between the Department and the New York State Higher Education Services Corporation.</p> <p>Effective immediately (4/10/92).</p> |
| 171-d(4) (i) | 55 | 77 | <p>Deletes reference to "tax commission" and adds reference to "commissioner of taxation and finance".</p> <p>Adds the amount of a past-due legally enforceable debt owed to a State agency pursuant to Section 171-f of the Tax Law, to those items against which an overpayment is to be applied before any portion is applied against the amount of a default in repayment of a guaranteed student loan owed by a taxpayer.</p> <p>Effective immediately (4/10/92).</p> |

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| 171-e(3) | 55 | | 78 | <p>Provides that the agreement relating to the crediting of overpayments against the amount of a default in repayment of a State or City University loan, shall apply where the State and/or State University of New York or the City University of New York respectively has obtained a judgement or has made a determination that satisfies the requirements of a past-due legally enforceable debt, pursuant to Section 171-f(3) of the Tax Law.</p> <p>Effective immediately (4/10/92).</p> |
| 171-e(4) (b) | 55 | 7 | 9 | <p>Provides that the agreement relating to the crediting of overpayments against the amount of any State University loan of City University loan shall apply to the minimum amount outstanding on a default of such loans.</p> <p>Effective immediately (4/10/92).</p> |
| 171-e(5) (b) | 55 | | 80 | <p>Provides that the balance of an overpayment and interest therein to be applied against the amount of a default in repayment of a State University loan or City University loan shall be refunded to the taxpayer if the remainder is not required to satisfy the amount of a past-due legally enforceable debt pursuant to Section 171-f of the Tax Law and/or the amount of a default in repayment of a guaranteed student loan pursuant to Section 171-d of the Tax Law.</p> <p>Effective immediately (4/10/92).</p> |

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171-f

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Adds a new section authorizing the Commissioner of Taxation and Finance to act as an agent of the State Comptroller in order to collect debts due State agencies by means of applying overpayments of tax against such debts.

Effective immediately (4/10/92).

Article 30

| <u>Law Section</u> | <u>Chapter</u> | <u>Bill Section</u> | <u>Brief Summary</u> |
|----------------------------------------------------------------------------------------------------|----------------|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1301-B(f) | 760 | 69 | Technical amendment to clarify the computation of the separate tax on the ordinary income portion of lump sum distributions. Effective immediately (7/31/92). |
| 1304-(a)(1) (A), (B),(C) & (D) (a)(2) (a), (S), (C) & (D) (a) (3) (A),(B) (C) & (D) | 827 | 1, 2 & 3 | Amended to enable New York City to extend the 1991 tax rates to 1992. Effective immediately (8/7/92). |
| 1304-A(b) (1)(A) & (B) (b) (2) (A) & (B) (b) (3) (A) & (B) | 827 | 4, 5 & 6 | Amended to enable New York City to extend the 1991 tax surcharge rates to 1992. Effective immediately (8/7/92). |

Article 30-B

| <u>Law Section</u> | <u>Chapter</u> | <u>Bill Section</u> | <u>Brief Summary</u> |
|------------------------|----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1340(c) (1)(c) | 681 | 12 | <p>Amendment extends the definition of wages to include the amount of member or employee contributions to a retirement system or pension fund picked up or paid by an employer pursuant to Section 13-125.2 or 13-521.1 of the Administrative Code of the City of New York or subdivision 19 of Section 2575 of the Education Law.</p> <p>Effective immediately (7/31/92), provided this Act shall remain in force and effect only so long as, pursuant to Federal law, contributions picked up under this Act are not includible as gross income of a member for Federal income tax purposes until distributed or made available to the member.</p> |

State General City Law

Article 2-E

Section 25-m

| <u>Law Section</u> | <u>Chapter</u> | <u>Bill Section</u> | <u>Brief Summary</u> |
|--------------------|----------------|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| l(d) | 681 | 10 | <p>Amendment extends the definition of wages to include the amount of member or employee contributions to a retirement system or pension fund picked up or paid by an employer pursuant to Section 13-125.2 or 13-521.1 of the Administrative Code of the City of New York or subdivision 19 of Section 2575 of the Education Law.</p> <p>Effective immediately (7/31/92), provided this Act shall remain in force and effect only so long as, pursuant to Federal law, contributions picked up under this Act are not includible as gross income of a member for Federal income tax purposes until distributed or made available to the member.</p> |
| l(k) | 760 | 1 | <p>Technical amendment to make reference to "exceptions" and delete reference to "exemptions".</p> <p>Effective immediately (7/31/92).</p> |

Chapter 17 of Title 11
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> |
|--------------------|----------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11-1701 | Local Law #2 | 1 | Amended to provide that the higher City of New York personal income tax rates will remain in effect through 1993. Effective immediately (1/3/92). |
| 11-1701(a) | 827 | 8, 9 & 10 | Amended to provide that the City of New York personal income tax rates applicable to 1991 will remain in effect for taxable years beginning in 1992, and that the 1992 rates will apply to 1993. Effective immediately (8/7/92). |
| 11-1704(b) | 827 | 11, 12 & 13 | Amended to provide that the 1991 City of New York tax surcharge rates will remain in effect for taxable years beginning in 1992, and that the 1992 rates will apply to 1993. Effective immediately (8/7/92). |
| 11-1706(b) (2) | 827 | 14 | Amendment provides that the current City of New York household credit amounts are to remain in effect for taxable years beginning before 1994. Effective immediately (8/7/92). |
| 11-1712(b) (26) | 681 | 8 | Same as amendment to Section 612(b) (26) of Article 22 of the Tax Law by Bill Section 7 of Chapter 681 of the Laws of 1992. |

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Effective immediately (7/31/92), provided this Act shall remain in force and effect only so long as, pursuant to Federal law, contributions picked up under this Act are not includible as gross income of a member for Federal income tax purposes until distributed or made available to the member.

11-1712(b) (28) 760 80

Repeals Section 11-1712(b) (28) of the Administrative Code to reflect the repeal of Section 612(b) (28) of Article 22 of the Tax Law by Bill Section 225 of Chapter 190 of the Laws of 1990.

Effective immediately (7/31/92).

11-1712(c) (1) 760 81

Same as amendment to Section 612(c)(1) of Article 22 of the Tax Law by Bill Section 46 of Chapter 760 of the Laws of 1992.

Effective immediately (7/31/92) and applicable to taxable years of regulated investment companies ending on or after 7/31/92.

11-1712(c)(3-a) 760 82

Same as amendment to Section 612(c) (3-a) of Article 22 of the Tax Law by Bill Section 47 of Chapter 760 of the Laws of 1992.

Effective immediately (7/31/92).

11-1712(e) 760 83

Same as amendment to Section 612(e) of Article 22 of the Tax Law by Bill Section 48 of Chapter 760 of the Laws of 1992.

Effective immediately (7/31/92).

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| 11-1712(s) | 760 | 84 | Same as amendment to Section 612(s) of Article 22 of the Tax Law by Bill Section 49 of Chapter 760 of the Laws of 1992. Effective immediately (7/31/92). |
| 11-1714 | 55 | 15 | Same as amendments to Section 614(a)-(d) of Article 22 of the Tax Law by Bill Section 11 of Chapter 55 of the Laws of 1992. Effective immediately (4/10/92). |
| 11-1715(e) | 760 | 85 | Same as amendment to Section 615(e) of Article 22 of the Tax Law by Bill Section 50 of Chapter 760 of the Laws of 1992. Effective immediately (7/31/92). |
| 11-1716(b) | 760 | 86 | Same as amendment to Section 616(b) of Article 22 of the Tax Law by Bill Section 51 of Chapter 760 of the Laws of 1992. Effective immediately (7/31/92). |
| 11-1718(4) | 760 | 87 | Technical amendment to reflect the same change to Section 618(4) of Article 22 of the Tax Law by Bill Section 226 of Chapter 190 of the Laws of 1990. Effective immediately (7/31/92) insofar as it amends Section 11-1718(4) but shall not affect the expiration provisions provided by Section 8 of Chapter 782 of the Laws of 1988. |
| 11-1724(d) | 760 | 88 | Same as amendment to Section 624(d) of Article 22 of the Tax Law by Bill Section 53 of Chapter 760 of the Laws of 1992. Effective immediately (7/31/92). |

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| 11-1751(b) (5) | 55 | 95 | Same as amendment to Section 651(b)(5) of Article 22 of the Tax Law by Bill Section 84 of Chapter 55 of the Laws of 1992. Effective immediately (4/10/92). |
| 11-1752 | 770 | 14 | Same as amendment to Section 652 of Article 22 of the Tax Law by Bill Section 11 of Chapter 770 of the Laws of 1992. Effective immediately (8/7/92). |
| 11-1757(a) | 760 | 89 | Same as amendment to Section 657(a) of Article 22 of the Tax Law by Bill Section 59 of Chapter 760 of the Laws of 1992. Effective immediately (7/31/92). |
| 11-1771(b) (1) | 760 | 90 | Amendment corrects a typographical error enacted in Section 199 of Chapter 61 of the Laws of 1989. Effective immediately (7/31/92). |
| 11-1771(b) (2) (B) | 681 | 13 | Same as amendment to Section 671(b) (2) (B) of Article 22 of the Tax Law by Bill Section 11 of Chapter 681 of the Laws of 1992. Effective immediately (7/31/92), provided this Act shall remain in force and effect only so long as, pursuant to Federal law, contributions picked up under the Act are not includible as gross income of a member for Federal income tax purposes until distributed or made available to the member. |

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| 11-1785(c) (3) | 55 | 48 | <p>Same as amendment to Section 685(c) (3) of Article 22 of the Tax Law by Bill Section 45 of Chapter 55 of the Laws of 1992.</p> <p>Effective immediately (4/10/92) and applicable to taxable years beginning after 12/31/91.</p> |
| 11-1785(c) (5) (C) | 55 | 49 | <p>Same as amendment to Section 685(c) (5) (C) of Article 22 of the Tax Law by Bill Section 46 of Chapter 55 of the Laws of 1992.</p> <p>Effective immediately (4/10/92) and applicable to taxable years beginning after 12/31/91.</p> |
| 11-1785(c) (6) | 55 | 50 | <p>Same as amendments to Section 685(c)(6) of Article 22 of the Tax Law by Bill Section 47 of the Laws of 1992.</p> <p>Effective immediately (4/10/92) and applicable to taxable years beginning after 12/31/91.</p> |
| 11-1786(a) | 55 | 96 | <p>Same as amendments to Section 686(a) of Article 22 of the Tax Law by Bill Section 85 of Chapter 55 of the Laws of 1992.</p> <p>Effective immediately (4/10/92).</p> |
| 11-1788(f) | 55 | 97 | <p>Same as amendments to Section 688(f) of Article 22 of the Tax Law by Bill Section 86 of Chapter 55 of the Laws of 1992.</p> <p>Effective immediately (4/10/92).</p> |
| 11-1797(e) (3) | 55 | 98 | <p>Same as amendment to Section 697(e)(3) of Article 22 of the Tax Law by Bill Section 87 of Chapter 55 of the Laws of 1992.</p> <p>Effective immediately (4/10/92).</p> |

TSB-M-93 (1) I
Income Tax
March 1, 1993

11-1798

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Provides that the nonobligated spouse rules will also apply to overpayments applied to a past due debt owed to a State agency.

Provides authority for the State Comptroller to pay to; 1) the State Department of Social Services; 2) the New York State Higher Education Services Corporation; 3) the State University of New York; and 4) the revenue arrearage account, as provided by Section 91-a of the State Finance Law, that amount of overpayments certified to him/her by the Commissioner of Taxation and Finance as the amount to be credited against 1) past-due support; 2) defaults in repayment of guaranteed student loans; 3) defaults in repayments of State University or City University loans; or 4) past due legally enforceable debt.

Effective immediately (4/10/92).

Chapter 19 of Title 11
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> |
|------------------------|----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11-1901(e) | 681 | 9 | <p>Amendment extends the definition of wages to include the amount of member or employee contributions to a retirement system or pension fund picked up or paid by an employer pursuant to Section 13-125.2 or 13-521.1 of Title 13 of the Administrative Code of the City of New York or subdivision 19 of Section 2575 of the Education Law.</p> <p>Effective immediately (7/31/92), provided this Act shall remain in force and effect only so long as, pursuant to Federal law, contributions picked up under this Act are not includible as gross income of a member for Federal income tax purposes until distributed or made available to the member.</p> |

Article IX of the
Codes and Ordinances of the
City of Yonkers
(Disregarding Renumbering)

| <u>Law</u> <u>Section</u> | <u>Chapter</u> | <u>Bill</u> <u>Section</u> | <u>Brief Summary</u> |
|------------------------------|----------------|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 92-85(b) (4) (B) | 55 | 100 | Same as amendment to Section 651(b) (5) of Article 22 of the Tax Law by Bill Section 84 of Chapter 55 of the Laws of 1992. Effective immediately (4/10/92). |
| 92-94 | 55 | 101 | Provides for the State Comptroller to credit to the revenue arrearage account, established by Section 91-a of the Tax Law, overpayments and interest thereon which are certified by the Commissioner of Taxation and Finance as the amounts to be credited against past-due legally enforceable debts owed to a State agency pursuant to Section 171-f of the Tax Law. Effective immediately (4/10/92). |

Article X of the
Codes and Ordinances of the
City of Yonkers
(Disregarding Renumbering)

| <u>Law</u> <u>Section</u> | <u>Chapter</u> | <u>Bill</u> <u>Section</u> | <u>Brief Summary</u> |
|------------------------------|----------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 92-98(c) | 681 | 14 | <p>Amendment extends the definition of wages to include the amount of member or employee contributions to a retirement system or pension fund picked up or paid by an employer pursuant to Section 13-125.2 or 13-521.1 of the Administrative Code of the City of New York or subdivision 19 of Section 2575 of the Education Law.</p> <p>Effective immediately (7/31/92), provided this Act shall remain in force and effect only so long as, pursuant to Federal law, contributions picked up under this Act are not includible as gross income of a member for Federal income tax purposes until distributed or made available to the member.</p> |