



NEW YORK STATE SENATOR

Patrick M. Gallivan

## Senator Gallivan Co-Sponsors Bill to Protect Income Tax Law from Federal Changes

JIM RANNEY January 19, 2018

| ISSUE: **TAX REFORM**



Senator Patrick M. Gallivan (R-C-I, Elma) is co-sponsoring legislation which would amend state tax law in relation to changes in federal income tax terms. The intent of the bill (S-6974) is to provide New York taxpayers with the security that their personal state income tax deductions will not fluctuate based on changes in federal tax law.

Under current law, federal Internal Revenue Code is used to calculate an individual's New York State personal income taxes, specifically, adjusted gross income and itemized deductions. Changes under the federal 'Tax Cuts and Jobs Act' passed by Congress in December 2017 could have a direct impact on New York State personal income tax calculations and potentially increase the tax liability for many state taxpayers.

"Reform of personal income tax deductions at the federal level should not have a negative impact on New York State income tax liability," Gallivan said. "By amending the state tax law, we can ensure that personal income tax calculations will not fluctuate based on changes made to the federal tax law."

The bill amends the Tax Law to ensure that changes made at the federal level after December 1, 2017 would not affect the calculations of the New York State income taxes.

The bill was introduced by Senator Simcha Felder (D-Brooklyn).

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#### RELATED LEGISLATION

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### **2017-S6974A**

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- Introduced
  
- ○ In Committee Assembly
  - In Committee Senate

- ○ On Floor Calendar Assembly
  - On Floor Calendar Senate

- ○ Passed Assembly
  - Passed Senate

- Delivered to Governor

- Signed By Governor

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Relates to federal income tax terms and their applicability to state tax law

December 21, 2017

In Assembly Committee

Sponsored by **Simcha Felder**

Do you support this bill?