

STATE OF NEW YORK

4011--B

IN ASSEMBLY

February 1, 2011

23
1.

PART T

24 Section 1. Subsections (a), (b), and (c) of section 601 of the tax
25 law, as amended by section 1 of part Z-1 of chapter 57 of the laws of
26 2009, are amended to read as follows:

27 (a) Resident married individuals filing joint returns and resident
28 surviving spouses. There is hereby imposed for each taxable year on the
29 New York taxable income of every resident married individual who makes a
30 single return jointly with his spouse under subsection (b) of section
31 six hundred fifty-one and on the New York taxable income of every resi-
32 dent surviving spouse a tax determined in accordance with the following
33 tables:

34 (1) For taxable years beginning after two thousand eleven and before
35 two thousand thirteen:

<u>If the New York taxable income is:</u>	<u>The tax is:</u>
36 <u>Not over \$16,000</u>	<u>4% of the New York taxable income</u>
37 <u>Over \$16,000 but not over \$22,000</u>	<u>\$640 plus 4.5% of excess over</u>
38	<u>\$16,000</u>
39 <u>Over \$22,000 but not over \$26,000</u>	<u>\$910 plus 5.25% of excess over</u>
40	<u>\$22,000</u>
41 <u>Over \$26,000 but not over \$40,000</u>	<u>\$1,120 plus 5.9% of excess over</u>
42	<u>\$26,000</u>
43 <u>Over \$40,000 but not over \$1,000,000</u>	<u>\$1,946 plus 6.85% of excess over</u>
44	<u>over \$40,000</u>
45 <u>Over \$1,000,000</u>	<u>\$67,706 plus 8.97% of excess</u>
46	<u>over \$1,000,000</u>
47	

48 (2) For taxable years beginning after two thousand eight and before
49 two thousand twelve:

If the New York taxable income is:	The tax is:
50 Not over \$16,000	4% of the New York taxable
51 A. 4011--B	103

1	income
2 Over \$16,000 but not over \$22,000	\$640 plus 4.5% of excess over
3	\$16,000
4 Over \$22,000 but not over \$26,000	\$910 plus 5.25% of excess over
5	\$22,000
6 Over \$26,000 but not over \$40,000	\$1,120 plus 5.9% of excess over
7	\$26,000
8 Over \$40,000 but not over \$300,000	\$1,946 plus 6.85% of excess over
9	\$40,000
10 Over \$300,000 but not over \$500,000	\$19,756 plus 7.85% of excess over
11	\$300,000
12 Over \$500,000	\$35,456 plus 8.97% of excess over

13 \$500,000

14 [~~2~~] (3) For taxable years beginning after two thousand five and
15 before two thousand nine and after two thousand [~~eleven~~] twelve:

16 If the New York taxable income is:	The tax is:
17 Not over \$16,000	4% of the New York taxable
18	income
19 Over \$16,000 but not over \$22,000	\$640 plus 4.5% of excess over
20	\$16,000
21 Over \$22,000 but not over \$26,000	\$910 plus 5.25% of excess over
22	\$22,000
23 Over \$26,000 but not over \$40,000	\$1,120 plus 5.9% of excess over
24	\$26,000
25 Over \$40,000	\$1,946 plus 6.85% of excess over
26	\$40,000

27 [~~3~~] (4) For taxable years beginning in two thousand five:

28 If the New York taxable income is:	The tax is:
29 Not over \$16,000	4% of the New York taxable
30	income
31 Over \$16,000 but not over \$22,000	\$640 plus 4.5% of excess over
32	\$16,000
33 Over \$22,000 but not over \$26,000	\$910 plus 5.25% of excess over
34	\$22,000
35 Over \$26,000 but not over \$40,000	\$1,120 plus 5.9% of excess over
36	\$26,000
37 Over \$40,000 but not over \$150,000	\$1,946 plus 6.85% of excess over
38	\$40,000
39 Over \$150,000 but not over \$500,000	\$9,481 plus 7.25% of excess over
40	\$150,000
41 Over \$500,000	\$34,856 plus 7.7% of excess over
42	\$500,000

43 [~~4~~] (5) For taxable years beginning in two thousand four:

44 If the New York taxable income is:	The tax is:
45 Not over \$16,000	4% of the New York taxable
46	income
47 Over \$16,000 but not over \$22,000	\$640 plus 4.5% of excess over
48	\$16,000
49 Over \$22,000 but not over \$26,000	\$910 plus 5.25% of excess over
A. 4011--B	104

1	\$22,000
2 Over \$26,000 but not over \$40,000	\$1,120 plus 5.9% of excess over
3	\$26,000
4 Over \$40,000 but not over \$150,000	\$1,946 plus 6.85% of excess over
5	\$40,000
6 Over \$150,000 but not over \$500,000	\$9,481 plus 7.375% of excess over
7	\$150,000
8 Over \$500,000	\$35,294 plus 7.7% of excess over
9	\$500,000

10 [~~5~~] (6) For taxable years beginning in two thousand three:

11 If the New York taxable income is:	The tax is:
12 Not over \$16,000	4% of the New York taxable
13	income

17	Over \$16,000 but not over \$22,000	\$690 plus 6% of excess over
18		\$16,000
19	Over \$22,000 but not over \$26,000	\$1,050 plus 7% of excess over
20		\$22,000
21	Over \$26,000	\$1,330 plus 7.875% of excess over
22		\$26,000

23 (b) Resident heads of households. There is hereby imposed for each
 24 taxable year on the New York taxable income of every resident head of a
 25 household a tax determined in accordance with the following tables:

26 (1) For taxable years beginning after two thousand eleven and before
 27 two thousand thirteen:

28	<u>If the New York taxable income is:</u>	<u>The tax is:</u>
29	<u>Not over \$11,000</u>	<u>4% of the New York taxable</u>
30		<u>income</u>
31	<u>Over \$11,000 but not over \$15,000</u>	<u>\$440 plus 4.5% of excess over</u>
32		<u>\$11,000</u>
33	<u>Over \$15,000 but not over \$17,000</u>	<u>\$620 plus 5.25% of excess over</u>
34		<u>\$15,000</u>
35	<u>Over \$17,000 but not over \$30,000</u>	<u>\$725 plus 5.9% of excess over</u>
36		<u>\$17,000</u>
37	<u>Over \$30,000 but not over \$1,000,000</u>	<u>\$1,492 plus 6.85% of excess over</u>
38		<u>\$30,000</u>
39	<u>Over \$1,000,000</u>	<u>\$67,937 plus 8.97% of excess over</u>
40		<u>\$1,000,000</u>

41 (2) For taxable years beginning after two thousand eight and before
 42 two thousand twelve:

43	If the New York taxable income is:	The tax is:
44	Not over \$11,000	4% of the New York taxable
45		income
46	Over \$11,000 but not over \$15,000	\$440 plus 4.5% of excess over
47		\$11,000
48	Over \$15,000 but not over \$17,000	\$620 plus 5.25% of excess over
49		\$15,000
50	Over \$17,000 but not over \$30,000	\$725 plus 5.9% of excess over
	A. 4011--B	106

1		\$17,000
2	Over \$30,000 but not over \$250,000	\$1,492 plus 6.85% of excess over
3		\$30,000
4	Over \$250,000 but not over \$500,000	\$16,562 plus 7.85% of excess over
5		\$250,000
6	Over \$500,000	\$36,187 plus 8.97% of excess over
7		\$500,000

8 [~~(2)~~] (3) For taxable years beginning after two thousand five and
 9 before two thousand nine and after two thousand [~~eleven~~] twelve:

10	If the New York taxable income is:	The tax is:
11	Not over \$11,000	4% of the New York taxable
12		income
13	Over \$11,000 but not over \$15,000	\$440 plus 4.5% of excess over
14		\$11,000
15	Over \$15,000 but not over \$17,000	\$620 plus 5.25% of excess over
16		\$15,000
17	Over \$17,000 but not over \$30,000	\$725 plus 5.9% of excess over

18 \$17,000
19 Over \$30,000 \$1,492 plus 6.85% of excess over
20 \$30,000

21 [~~(3)~~] (4) For taxable years beginning in two thousand five:

22	If the New York taxable income is:	The tax is:
23	Not over \$11,000	4% of the New York taxable
24		income
25	Over \$11,000 but not over \$15,000	\$440 plus 4.5% of excess over
26		\$11,000
27	Over \$15,000 but not over \$17,000	\$620 plus 5.25% of excess over
28		\$15,000
29	Over \$17,000 but not over \$30,000	\$725 plus 5.9% of excess over
30		\$17,000
31	Over \$30,000 but not over \$125,000	\$1,492 plus 6.85% of excess over
32		\$30,000
33	Over \$125,000 but not over \$500,000	\$8,000 plus 7.25% of excess over
34		\$125,000
35	Over \$500,000	\$35,187 plus 7.7% of excess over
36		\$500,000

37 [~~(4)~~] (5) For taxable years beginning in two thousand four:

38	If the New York taxable income is:	The tax is:
39	Not over \$11,000	4% of the New York taxable
40		income
41	Over \$11,000 but not over \$15,000	\$440 plus 4.5% of excess over
42		\$11,000
43	Over \$15,000 but not over \$17,000	\$620 plus 5.25% of excess over
44		\$15,000
45	Over \$17,000 but not over \$30,000	\$725 plus 5.9% of excess over
46		\$17,000
47	Over \$30,000 but not over \$125,000	\$1,492 plus 6.85% of excess over
48		\$30,000
49	Over \$125,000 but not over \$500,000	\$8,000 plus 7.375% of excess over
	A. 4011--B	107

1 \$125,000
2 Over \$500,000 \$35,656 plus 7.7% of excess over
3 \$500,000

4 [~~(5)~~] (6) For taxable years beginning in two thousand three:

5	If the New York taxable income is:	The tax is:
6	Not over \$11,000	4% of the New York taxable
7		income
8	Over \$11,000 but not over \$15,000	\$440 plus 4.5% of excess over
9		\$11,000
10	Over \$15,000 but not over \$17,000	\$620 plus 5.25% of excess over
11		\$15,000
12	Over \$17,000 but not over \$30,000	\$725 plus 5.9% of excess over
13		\$17,000
14	Over \$30,000 but not over \$125,000	\$1,492 plus 6.85% of excess over
15		\$30,000
16	Over \$125,000 but not over \$500,000	\$8,000 plus 7.5% of excess over
17		\$125,000
18	Over \$500,000	\$36,125 plus 7.7% of excess over
19		\$500,000

20 ~~[(6)]~~ (7) For taxable years beginning after nineteen hundred ninety-
21 six and before two thousand three:

22 If the New York taxable income is:	The tax is:
23 Not over \$11,000	4% of the New York taxable
24	income
25 Over \$11,000 but not over \$15,000	\$440 plus 4.5% of excess over
26	\$11,000
27 Over \$15,000 but not over \$17,000	\$620 plus 5.25% of excess over
28	\$15,000
29 Over \$17,000 but not over \$30,000	\$725 plus 5.9% of excess over
30	\$17,000
31 Over \$30,000	\$1,492 plus 6.85% of excess over
32	\$30,000

33 ~~[(7)]~~ (8) For taxable years beginning in nineteen hundred ninety-six:

34 If the New York taxable income is:	The tax is:
35 Not over \$7,500	4% of the New York taxable
36	income
37 Over \$7,500 but not over \$11,000	\$300 plus 5% of excess over
38	\$7,500
39 Over \$11,000 but not over \$15,000	\$475 plus 6% of excess over
40	\$11,000
41 Over \$15,000	\$ 715 plus 7% of excess over
42	\$15,000

43 ~~[(8)]~~ (9) For taxable years beginning in nineteen hundred ninety-five:

44 If the New York taxable income is:	The tax is:
45 Not over \$9,000	4.55% of the New York taxable
46	income
47 Over \$9,000 but not over \$14,000	\$410 plus 5.55% of excess over
A. 4011--B	108
1	\$9,000
2 Over \$14,000 but not over \$19,000	\$687 plus 6.55% of excess over
3	\$14,000
4 Over \$19,000	\$1,015 plus 7.5% of excess over
5	\$19,000

6 ~~[(9)]~~ (10) For taxable years beginning after nineteen hundred eighty-
7 nine and before nineteen hundred ninety-five:

8 If the New York taxable income is:	The tax is:
9 Not over \$7,500	4% of the New York taxable
10	income
11 Over \$7,500 but not over \$11,000	\$300 plus 5% of excess over
12	\$7,500
13 Over \$11,000 but not over \$15,000	\$475 plus 6% of excess over
14	\$11,000
15 Over \$15,000 but not over \$17,000	\$715 plus 7% of excess over
16	\$15,000
17 Over \$17,000	\$855 plus 7.875% of excess over
18	\$17,000

19 (c) Resident unmarried individuals, resident married individuals
20 filing separate returns and resident estates and trusts. There is hereby
21 imposed for each taxable year on the New York taxable income of every
22 resident individual who is not a married individual who makes a single

23 return jointly with his spouse under subsection (b) of section six
24 hundred fifty-one or a resident head of a household or a resident
25 surviving spouse, and on the New York taxable income of every resident
26 estate and trust a tax determined in accordance with the following
27 tables:

28 (1) For taxable years beginning after two thousand eleven and before
29 two thousand thirteen:

<u>If the New York taxable income is:</u>	<u>The tax is:</u>
30 <u>Not over \$8,000</u>	<u>4% of the New York taxable</u>
31	<u>income</u>
32	
33 <u>Over \$8,000 but not over \$11,000</u>	<u>\$320 plus 4.5% of excess over</u>
34	<u>\$8,000</u>
35 <u>Over \$11,000 but not over \$13,000</u>	<u>\$455 plus 5.25% of excess over</u>
36	<u>\$11,000</u>
37 <u>Over \$13,000 but not over \$20,000</u>	<u>\$560 plus 5.9% of excess over</u>
38	<u>\$13,000</u>
39 <u>Over \$20,000 but not over \$1,000,000</u>	<u>\$973 plus 6.85% of excess over</u>
40	<u>\$20,000</u>
41 <u>Over \$1,000,000</u>	<u>\$68,103 plus 8.97% of excess over</u>
42	<u>\$1,000,000</u>

43 (2) For taxable years beginning after two thousand eight and before
44 two thousand twelve:

If the New York taxable income is:	The tax is:
45 Not over \$8,000	4% of the New York taxable
46	income
47	
48 Over \$8,000 but not over \$11,000	\$320 plus 4.5% of excess over
49	\$8,000
50 Over \$11,000 but not over \$13,000	\$455 plus 5.25% of excess over
A. 4011--B	109

1	\$11,000
2 Over \$13,000 but not over \$20,000	\$560 plus 5.9% of excess over
3	\$13,000
4 Over \$20,000 but not over \$200,000	\$973 plus 6.85% of excess over
5	\$20,000
6 Over \$200,000 but not over \$500,000	\$13,303 plus 7.85% of excess over
7	\$200,000
8 Over \$500,000	\$36,853 plus 8.97% of excess over
9	\$500,000

10 [~~2~~] (3) For taxable years beginning after two thousand five and
11 before two thousand nine and after two thousand [~~eleven~~] twelve:

If the New York taxable income is:	The tax is:
12 Not over \$8,000	4% of the New York taxable
13	income
14	
15 Over \$8,000 but not over \$11,000	\$320 plus 4.5% of excess over
16	\$8,000
17 Over \$11,000 but not over \$13,000	\$455 plus 5.25% of excess over
18	\$11,000
19 Over \$13,000 but not over \$20,000	\$560 plus 5.9% of excess over
20	\$13,000
21 Over \$20,000	\$973 plus 6.85% of excess over
22	\$20,000

23 [~~3~~] (4) For taxable years beginning in two thousand five:

24	If the New York taxable income is:	The tax is:
25	Not over \$8,000	4% of the New York taxable
26		income
27	Over \$8,000 but not over \$11,000	\$320 plus 4.5% of excess over
28		\$8,000
29	Over \$11,000 but not over \$13,000	\$455 plus 5.25% of excess over
30		\$11,000
31	Over \$13,000 but not over \$20,000	\$560 plus 5.9% of excess over
32		\$13,000
33	Over \$20,000 but not over \$100,000	\$973 plus 6.85% of excess over
34		\$20,000
35	Over \$100,000 but not over \$500,000	\$6,453 plus 7.25% of excess over
36		\$100,000
37	Over \$500,000	\$35,453 plus 7.7% of excess over
38		\$500,000

39 ~~[(4)]~~ (5) For taxable years beginning in two thousand four:

40	If the New York taxable income is:	The tax is:
41	Not over \$8,000	4% of the New York taxable
42		income
43	Over \$8,000 but not over \$11,000	\$320 plus 4.5% of excess over
44		\$8,000
45	Over \$11,000 but not over \$13,000	\$455 plus 5.25% of excess over
46		\$11,000
47	Over \$13,000 but not over \$20,000	\$560 plus 5.9% of excess over
48		\$13,000
49	Over \$20,000 but not over \$100,000	\$973 plus 6.85% of excess over
	A. 4011--B	110
1		\$20,000
2	Over \$100,000 but not over \$500,000	\$6,453 plus 7.375% of excess over
3		\$100,000
4	Over \$500,000	\$35,953 plus 7.7% of excess over
5		\$500,000

6 ~~[(5)]~~ (6) For taxable years beginning in two thousand three:

7	If the New York taxable income is:	The tax is:
8	Not over \$8,000	4% of the New York taxable
9		income
10	Over \$8,000 but not over \$11,000	\$320 plus 4.5% of excess over
11		\$8,000
12	Over \$11,000 but not over \$13,000	\$455 plus 5.25% of excess over
13		\$11,000
14	Over \$13,000 but not over \$20,000	\$560 plus 5.9% of excess over
15		\$13,000
16	Over \$20,000 but not over \$100,000	\$973 plus 6.85% of excess over
17		\$20,000
18	Over \$100,000 but not over \$500,000	\$6,453 plus 7.5% of excess over
19		\$100,000
20	Over \$500,000	\$36,453 plus 7.7% of excess over
21		\$500,000

22 ~~[(6)]~~ (7) For taxable years beginning after nineteen hundred ninety-
23 six and before two thousand three:

24	If the New York taxable income is:	The tax is:
25	Not over \$8,000	4% of the New York taxable

26		income
27	Over \$8,000 but not over \$11,000	\$320 plus 4.5% of excess over
28		\$8,000
29	Over \$11,000 but not over \$13,000	\$455 plus 5.25% of excess over
30		\$11,000
31	Over \$13,000 but not over \$20,000	\$560 plus 5.9% of excess over
32		\$13,000
33	Over \$20,000	\$973 plus 6.85% of excess over
34		\$20,000

35 ~~[(7)]~~ **(8)** For taxable years beginning in nineteen hundred ninety-six:

36	If the New York taxable income is:	The tax is:
37	Not over \$5,500	4% of the New York taxable
38		income
39	Over \$5,500 but not over \$8,000	\$220 plus 5% of excess over
40		\$5,500
41	Over \$8,000 but not over \$11,000	\$345 plus 6% of excess over
42		\$8,000
43	Over \$11,000	\$525 plus 7% of excess over
44		\$11,000

45 ~~[(8)]~~ **(9)** For taxable years beginning in nineteen hundred ninety-five:

46	If the New York taxable income is:	The tax is:
47	Not over \$6,500	4.55% of the New York taxable
	A. 4011--B	111

1		income
2	Over \$6,500 but not over \$9,500	\$296 plus 5.55% of excess over
3		\$6,500
4	Over \$9,500 but not over \$12,500	\$462 plus 6.55% of excess over
5		\$9,500
6	Over \$12,500	\$659 plus 7.5% of excess over
7		\$12,500

8 ~~[(9)]~~ **(10)** For taxable years beginning after nineteen hundred eighty-
9 nine and before nineteen hundred ninety-five:

10	If the New York taxable	
11	income is:	The tax is:
12	Not over \$5,500	4% of the New York taxable
13		income
14	Over \$5,500 but not over \$8,000	\$220 plus 5% of excess over
15		\$5,500
16	Over \$8,000 but not over \$11,000	\$345 plus 6% of excess over
17		\$8,000
18	Over \$11,000 but not over \$13,000	\$525 plus 7% of excess over
19		\$11,000
20	Over \$13,000	\$665 plus 7.875% of excess over
21		\$13,000

22 § 2. Subparagraph (B) of paragraph 3 of subsection (d) of section 601
23 of the tax law, as amended by section 3 of part Z-1 of chapter 57 of the
24 laws of 2009, is amended to read as follows:

25 (B) For such taxpayers with adjusted gross income over five hundred
26 thousand dollars, for taxable years beginning after two thousand eight
27 and before two thousand twelve, the fraction is computed as follows: the
28 numerator is the lesser of fifty thousand dollars or the excess of New
29 York adjusted gross income for the taxable year over five hundred thou-

30 sand dollars and the denominator is fifty thousand dollars. For taxable
31 years beginning after two thousand eleven and before two thousand thir-
32 teen, the fraction is computed as follows: the numerator is the lesser
33 of fifty thousand dollars or the excess of New York adjusted gross
34 income for the taxable year over one million dollars and the denominator
35 is fifty thousand dollars. Provided, however, that the total tax prior
36 to the application of any tax credits shall not exceed the highest rate
37 of tax set forth in the tax table in subsection (a) of this section
38 multiplied by the taxpayer's taxable income.

39 § 3. Clause (ii) of subparagraph (B) of paragraph 3 of subsection (c)
40 of section 685 of the tax law is amended by adding a new undesignated
41 paragraph to read as follows:

42 Further provided that the tax shown on such return for taxable year
43 beginning in two thousand eleven shall be calculated as if such year
44 began in two thousand twelve.

45 § 4. Notwithstanding any provision of law to the contrary, the method
46 of determining the amount to be deducted and withheld from wages on
47 account of taxes imposed by or pursuant to the authority of article 22
48 of the tax law in connection with the implementation of the provisions
49 of this act shall be prescribed by regulations of the commissioner of
50 taxation and finance with due consideration to the effect such withhold-
51 ing tables and methods would have on the receipt and amount of revenue.
52 The commissioner of taxation and finances shall adjust such withholding
53 tables and methods in regard to taxable years beginning in 2012 and
A. 4011--B 112

1 after in such manner as to result, so far as practicable, in withholding
2 from an employee's wages an amount substantially equivalent to the tax
3 reasonably estimated to be due for such taxable years as a result of the
4 provisions of this act. Provided, however, for tax year 2012 the with-
5 holding tables shall reflect as accurately as practicable the full
6 amount of tax year 2012 liability so that such amount is withheld by
7 December 31, 2012. Any such regulations to implement a change in with-
8 holding tables and methods for tax year 2012 shall be adopted and effec-
9 tive as soon as practicable and the commissioner of taxation and finance
10 may adopt such regulations on an emergency basis notwithstanding
11 anything to the contrary in section 202 of the state administrative
12 procedure act. In carrying out his or her duties and responsibilities
13 under this section, the commissioner of taxation and finance may accom-
14 pany such a rule making procedure with a similar procedure with respect
15 to the taxes required to be deducted and withheld by local laws imposing
16 taxes pursuant to the authority of articles 30, 30-A and 30-B of the tax
17 law, the provisions of any other law in relation to such a procedure to
18 the contrary notwithstanding.

19 § 5. The commissioner of taxation and finance shall take steps to
20 publicize the necessary adjustments to estimated tax and, to the extent
21 reasonably possible, to inform the taxpayer of the tax liability changes
22 made by this act.

23 § 6. This act shall take effect immediately and shall apply to taxable
24 years beginning on or after January 1, 2012.

25 § 2. Severability clause. If any clause, sentence, paragraph, subdivi-
26 sion, section or part of this act shall be adjudged by any court of
27 competent jurisdiction to be invalid, such judgment shall not affect,
28 impair, or invalidate the remainder thereof, but shall be confined in
29 its operation to the clause, sentence, paragraph, subdivision, section
30 or part thereof directly involved in the controversy in which such judg-
31 ment shall have been rendered. It is hereby declared to be the intent of
32 the legislature that this act would have been enacted even if such
33 invalid provisions had not been included herein.

34 § 3. This act shall take effect immediately provided, however, that
35 the applicable effective date of Parts A through T of this act shall be
36 as specifically set forth in the last section of such Parts.