



New York State YMCA
Youth And Government

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FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

Committee Assignment: Assembly Liberty 4

Bill #:AL-28

1 **Sponsors:** Allison Caines, Olivia DiFelice, Sophia Fusilli, Sydney Holland

2
3 **An Act To:** Amend General City Law § 616 to eliminate an income tax on working
4 minors making less than or equal to \$20,000 annually

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6 ***The People of the State of New York, represented in the Senate and***
7 ***Assembly do enact as follows:***
8

9 **Purpose:** Any minor that is employed will be exempt from income tax if their
10 annual income is less than \$20,000. If one makes more than \$20,000, they will be
11 taxed on the remaining profit that is above \$20,000.

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13 **Summary of Provisions:**

14 **Section 1: Definitions**

15 **Income Tax:** a tax imposed on individuals or entities (taxpayers) that varies with
16 **respective income or profits.**

17 **Minor:** a person under the age which legally demarcates childhood from adulthood.

18 **Tax Return:** a tax return filed by two people based on their marital status at the
19 **end of the year or at the time of death of either one of the individuals.**

20 **Section 2: Provisions**

21 § 616. New York exemptions of a resident individual. (a) General. For
22 taxable years beginning after nineteen hundred eighty-seven, a resident
23 individual shall be allowed a New York exemption of one thousand dollars
24 for each exemption for which he is entitled to a deduction for the
25 taxable year under section one hundred fifty-one(c) of the Internal
26 Revenue Code; and for taxable years beginning in nineteen hundred
27 eighty-seven, a resident individual other than a taxpayer whose federal
28 exemption amount is zero shall be allowed a New York exemption of nine
29 hundred dollars for each exemption for which he is entitled to a
30 deduction for the taxable year for federal income tax purposes.

31 (b) Husband and wife. If the New York income taxes of a husband and
32 wife are required to be separately determined but their federal income
33 tax is determined on a joint return, each of them shall be separately
34 entitled to the New York exemptions under subsection (a) of this section
35 to which each would be separately entitled for the taxable year if their
36 federal income taxes had been determined on separate returns.

37 **(c) An employed minor who's yearly income is less than \$20,000 will be exempt**
38 **from income taxes throughout the state.**



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Justification:

A minor should not be taxed on their annual income due to the fact that they are legally unable to vote. Without this right, minors are being taken advantage of and have no say as to what their taxes would be used to endorse. Minors who are struggling to support their families will benefit from this bill and with this the overwhelming poverty rate in New York will decrease. Without a say in their government, it is not fair that minors are being required to pay a percentage of their income to the state.

Fiscal Implications:

The state of New York would not lose money at the passage of this bill, however they would not collect as much money in taxes from minors.

Environmental Implications: There are no environmental implications.

Effective Date: This bill will go into effect two years after passage.