

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

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Income Tax  
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Credit Relating to Eligible Business Facilities

Chapter 619 of the Laws of 1979, which was enacted on July 10, 1979, amends section 115(c)(v) of the New York State Commerce Law.

As part of New York's Job Incentive Program, section 701(c) of the Tax Law makes available to the owner or operator of an eligible business facility, as defined in Section 115 of the New York State Commerce Law, a credit against the Unincorporated Business Income Tax. The period for which any county in New York State can qualify as an "eligible area" has been extended from June 30, 1981 to June 30, 1985 with respect to the Job Incentive Board requirements for the eligible business facility tax credit.

This amendment took effect July 10, 1979.