

1991 AMENDMENTS TO INCOME TAX LAWS

Article 22

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
601(a) (3), (b) (3), & (c) (3)	166	139, 140 & 141	<p>Repeals the existing tax rate for each filing status. Establishes new tax rate schedules for 1991 by extending the current rate tables applicable to 1990 to include tax year 1991.</p> <p>These amendments are made in conjunction with amendments to section 699 of the Tax Law which provide transitional provisions for tax year 1992 imposing a blended highest effective rate of tax in each tax rate schedule for the entire 1992 taxable year of 7.59375 percent.</p> <p>Effective immediately (6/12/91).</p>
601(d) (Also See Unconsolidated Laws)	410	10	<p>Repeals the existing subsection (d) of this section, relating to the tax on certain unearned income which was in effect for tax years 1987 and 1988.</p> <p>Adds a new subsection (d), imposing a supplemental tax for taxable years beginning after 1990. The supplemental tax recaptures the benefit of the tax tables for the portion of taxable income not subject to the highest rate of tax for taxpayers with adjusted gross incomes of more than \$100,000.</p> <p>Effective immediately (7/19/91).</p>

606(j)(6) (F) (ii)	423	2	<p>Provides, with respect to the portion of the EDZ investment credit required to be added back due to the decertification of a business enterprise, that such portion shall be increased by an amount equal to the product of the amount of the credit required to be added back and the underpayment rate of interest set by the Commissioner in accordance with section 697(j) of the Tax Law in effect on the last day of the taxable year, subject to certain limitations.</p> <p>Effective immediately (7/19/91). Applicable to taxable years beginning on or after January 1, 1986.</p>
612(b) (3)	166	2	<p>Eliminates the federal deduction allowed to individual shareholders of S corporations for the corporation tax (including the fixed dollar minimum tax) imposed under Article 9-A. Also provides that the federal deduction for corporate taxes (other than the 9-A tax) imposed upon or paid by an S corporation to New York (e.g., the New York City General Corporation Tax of Chapter 6 of Title 11 of the Administrative Code of the City of New York) or to other states are not required to be added back.</p> <p>Effective immediately (6/12/91) and applicable to shareholder taxable years beginning after 1990.</p>
612(b)(31)	421	3	<p>Adds a new addition modification for the amount deducted or deferred from an employee's salary for federal income tax</p>

purposes under a flexible benefits program established under section 23 of the General Municipal Law or section 1210-a of the Public Authorities Law. (The New York City Flexible Benefits (IRC 125) Plan.)

Effective immediately (7/19/91).

612(c) (30) 428 8

Adds a subtraction modification for the amount received by any person as an accelerated payment or payments of part or all of a death benefit or special surrender value under a life insurance policy as a result of any of the diagnoses specified in section 1113(a) (1)(a) or (S) of the Insurance Law, to the extent the amount is included in gross income for federal income tax purposes.

Effective immediately (7/19/91).

612(e)(2) 166 3

Technical clarifying amendment to provide that the modifications under this section for shareholders of S corporations which are New York C corporations shall not apply, except for the modifications provided under paragraph (19) of subsection (b) and paragraph (22) of subsection (c) of section 612.

Effective immediately (6/12/91).

614(a) - (d) 166 142

Extends the current 1990 standard deduction amounts for each filing status to tax year 1991.

Effective immediately (6/12/91).

615(c) (1)	271	1	Extends, through 1992, the deduction for the portion of New York City nonresident earnings tax attributable to the increased rates.
	273	1	
			Chapter 273 extended the amendment made by Chapter 271 under this section to include taxes paid through 1993.
			Effective immediately (7/15/91).
620(d)	166	4	Specifies that a resident credit will not be allowed to share holders of S corporations for any taxes imposed upon or paid by the corporation to other states. However, a credit will be allowed for any income taxes imposed upon or paid by the shareholder to another state regardless of whether the corporation is a S corporation in the other state by virtue of a separate state election or in conformity with the federal election.
			Effective immediately (6/12/91) and applicable to shareholder taxable years beginning after 1990.
658(d) (1)	166	113	Amended to include reference to quarterly combined withholding and wage reporting returns as required under section 674(a)(4) for purposes of returns of information required under this section.
			Effective immediately (6/12/91) and applicable to taxes required to be deducted and withheld and to returns required to be filed with respect to such taxes on or after January 1, 1992.

658(d) (2) (A)	166	113	<p>Amended to include under the Commissioner's authorization, that quarterly combined withholding and wage reporting returns required under section 674(a)(4) be filed on magnetic media or in other machine readable form. In addition, any person required to file two hundred fifty or more of the information returns required under section 658(d)(1) may be required to file such returns on magnetic media or in other machine readable form.</p> <p>Effective immediately (6/12/91) and applicable to taxes required to be deducted and withheld and all wages required to be reported on or after January 1, 1993.</p>
658 (d) (2) (C) (iii)	166	126-a	<p>Repeals section 658 (d) (2) (C) (iii) thereby eliminating the requirement for regulations to provide that any person who files a return on magnetic media or machine readable form for federal purposes and who is required to file one or more of the returns of information or reconciliation required in subparagraph (A) of this paragraph must file such return or reconciliation on magnetic media or machine readable form for state purposes.</p> <p>Effective immediately (6/12/91) and applicable to taxes required to be deducted and withheld and to returns required to be filed with respect to such taxes on or after January 1, 1992.</p>
671(b)(2)(F)	421	7	<p>Adds a new subparagraph (F) to provide that the term wages for withholding tax purposes</p>

shall include the amount deducted or deferred from an employee's salary for federal income tax purposes under a flexible benefits program established pursuant to section 23 of the General Municipal Law or section 1210-a of the Public Authorities Law. (The New York City Flexible Benefits (IRC 125) Plan.)

Effective immediately (7/19/91).

674(a)(1)-(6) 166 114

Restructures the time for submission by an employer of withholding taxes. In general, employers withholding specific amounts will be required to submit withholding taxes within a specified period of time after making a payroll. Such employers will also be required to reconcile their accounts quarterly rather than annually.

Effective immediately (6/12/91) and applicable to taxes required to be deducted and withheld and to returns required to be filed with respect to such taxes on or after January 1, 1992.

685(h) (1) & (1)(4) 166 115

Technical conforming amendments to take into account the amendments to section 658(d) of the Tax Law by Chapter 166 of the Laws of 1991 and to include reference to new subsection (v) of section 685 of the Tax Law.

Also, makes various editorial and technical amendments.

Effective immediately (6/12/91) and applicable to taxes required to be deducted and withheld and to returns required to be filed with respect to such taxes on or after January 1, 1992.

685(v)

166

116

Adds new penalty provisions on employers for failure to perform certain acts with respect to the quarterly combined withholding and wage reporting returns.

Specific acts:

1. Failure to furnish wage reporting information;
- 2) Failure to file or late filing;
- 3) Failure to furnish annual employee specific withholding reconciliation information;
4. Failure to include complete or correct nonemployee specific information; and
- 5) Failure to use proper format.

Except for the penalties relating to failure to file certain information returns (prescribed by section 685(h) (1) of the Tax Law) and failure to supply identifying numbers (prescribed by section 685(k) of the Tax Law) the penalties prescribed by this section will be in addition to any other penalty or addition to tax provided by the Tax Law.

Effective immediately (6/12/91) and applicable to taxes required to be deducted and withheld and to returns required to be filed with respect to such taxes on or after January 1, 1992.

696(a)(2)	467	18	<p>Amended to provide that the extended time to file returns under this section for armed forces personnel shall not be taken into account in determining interest on such credits or refunds.</p>
			<p>Effective immediately (7/19/91).</p>
696(b) & (c)	467	19	<p>Reletters subsections (b) and (c) to be (c) and (d), respectively, and adds new subsections (b), (e), (f) and (g) to provide the following: New subsection (b) adds special rules for overpayments to provide that (1) where the time to file returns under 696(a) of the Tax Law for armed forces personnel applies, the period shall be disregarded for determining interest on such overpayments (ie, interest will be paid on the overpayment from the original due date of the return to the date the refund is issued); and (2) where an individual is entitled to the armed forces relief provisions under section 696(a) of the Tax Law, the provisions for interest on overpayments under section 688(a) (3) and section 688(c) shall not apply;</p> <p>New subsection (e) provides that those individuals who performed Desert Shield services shall be entitled to the armed forces relief benefits of subsections (a) and (b) of section 696 of the Tax Law, relating to "Time to be disregarded" and "Special rule for overpayments", respectively;</p>

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New subsection (f) provides the same relief for military personnel who perform military service in an area outside a combat zone, when the service is in direct support of military operations in such zone and is performed under conditions which qualify such members for hostile fire pay;

New subsection (g) provides that the armed forces relief provisions under subsections (a), (b), (c), (e) and (f) of this section shall apply to the spouse of any individual entitled to the benefits of subdivision (a) of this section.

Effective immediately (7/19/91).

699(2) 166 143

Provides transitional provisions for the tax rates in section 601 of the Tax Law for tax year 1992. Specifically provides a blended highest effective rate of 7.59375 percent for the 1992 taxable year.

Effective immediately (6/12/91).

Unconsolidated 166 145
Affects 685(c)

Provides that no addition to tax shall be made with respect to the portion of any underpayment of an installment of estimated tax due prior to January 1, 1992 due to the amendments made by Chapter 166 of the Laws of 1991, sections 139 through 144 (tax cut freeze), if the required installment due on or after January 1, 1992 is increased by the amount of such portion of underpayment.

Effective immediately (6/12/91).

Unconsolidated
Affects 685(c) 410 11

Relates to the supplemental tax under section 601(d) of the Tax Law added by this chapter for the purpose of recapturing the benefit of tax tables.

Provides that no addition to tax shall be made with respect to the portion of any underpayment of an installment of estimated tax due prior to January 1, 1992 because of the amendments made by Chapter 410 of the Laws of 1991 if the required installment due after January 1, 1992 is increased by the amount of such portion of underpayment.

Effective immediately (7/19/91).

Article 1

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
9(a) (5) & (6)	166	109	<p>Technical amendments to provide conformity with revisions made to subdivision (b) (1) of this section with regard to the filing of withholding tax returns and to sections 658(a) and 674(a) regarding quarterly combined withholding and wage reporting returns and the time for filing such returns.</p> <p>Effective immediately (6/12/91) and applicable to taxes required to be deducted and withheld and to returns required to be filed with respect to such taxes on or after January 1, 1992.</p>
9(b) (1) & (3)	166	110	<p>Technical conforming amendment reflecting the elimination of the requirement for employers to file quarter-monthly returns and to continue the requirement that employers who must deduct and withhold a total of thirty-five thousand dollars or more of withholding taxes for either of the semiannual periods ending June 30th or December 31st must remit such taxes by electronic funds transfer.</p> <p>Effective immediately (6/12/91) and applicable to taxes required to be deducted and withheld and to returns required to be filed with respect to such taxes on or after January 1, 1992.</p>

9(f)	166	111	Technical conforming amendment with regard to the filing of a withholding tax return. Effective immediately (6/12/91) and applicable to taxes required to be deducted and withheld and to returns required to be filed with respect to such taxes on or after January 1, 1992.
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Article 8

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
171-a(6)-(8)	166	112	<p>Repeals subdivision (6) of this section which provided a penalty for failure to comply with wage reporting requirements. Renumbers subdivision (7) and (8) to be (6) and (7) and adds a new subdivision (8) to provide a cross-reference to:</p> <ol style="list-style-type: none">1. Section 685(v) of Article 22, for penalties relating to wage reporting requirements; and2) Section 674(a)(4) for requirements relating to the filing of quarterly combined withholding and wage reporting returns. <p>Effective immediately (6/12/91) and applicable to taxes required to be deducted and withheld and to returns required to be filed with respect to such taxes on or after January 1, 1992.</p>

Article 30

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
1301(a)	271 273	5 5	<p>Amended to provide that the increased City of New York personal income tax rates will remain in effect through 1992.</p> <p>Extends the New York City minimum income tax through 1992.</p> <p>Chapter 273 of the Laws of 1991 extended the amendment made by Chapter 271 to this section to provide that the increased City of New York personal income tax rates and New York City minimum income tax remain in effect through 1993.</p> <p>Effective immediately (7/15/91).</p>
1301-A(a)	272	14	<p>Increases the rate of the City minimum income tax from 2.5 percent to 2.85 for taxable years beginning in 1991, 1992 and 1993.</p> <p>Effective immediately (7/15/91).</p>
1304(a)(1) (D), (2)(D), (3) (D)	271	6	<p>These amendments repeal the tax rate schedules originally scheduled to apply to taxable years beginning in 1991 for New York City resident individuals, estates and trusts.</p> <p>Also, makes various technical conforming amendments.</p> <p>Effective immediately (7/15/91).</p>

1304(a) (1) (E), (F) & (G)	271	7	Technical amendments relettering subparagraphs (E), (F) and (G) of this section to be subparagraphs (D), (E) and (F). Effective immediately (7/15/91).
1304(a) (1) (D)	271	8	Enacts a new tax rate schedule for taxable years beginning in 1991 for New York City purposes for resident married individuals filing joint returns and resident surviving spouses. Effective immediately (7/15/91).
1304(a) (2) (E), (F) & (G)	271	9	Technical amendments relettering subparagraphs (E), (F) and (G) of this section to be subparagraphs (D), (E) and (F). Effective immediately (7/15/91).
1304(a) (2) (D)	271	10	Enacts a new tax rate schedule for taxable years beginning in 1991 for New York City purposes for resident heads of households. Effective immediately (7/15/91).
1304(a) (3) (E), (F) & (G)	271	11	Technical amendments relettering subparagraphs (E), (F) and (G) of this section to be subparagraphs (D), (E) and (F). Effective immediately (7/15/91).
1304(a) (3) (D)	271	12	Enacts a new tax rate schedule for taxable years beginning in 1991 for New York City purposes for resident unmarried individuals, resident married individuals filing separate returns and resident estates and trusts. Effective immediately (7/15/91).

1304(b)	271 273	13 6	<p>Amended to provide that the rate schedules for New York City purposes, under this subsection, shall be applicable to taxable years beginning after 1992. (Originally applied to taxable years beginning after 1991.)</p> <p>Chapter 273 of the Laws of 1991 extended the amendment made by Chapter 271 under this section to provide that the rate schedules under this subsection shall be applicable to taxable years beginning after 1993.</p> <p>Effective immediately (7/15/91).</p>
1304-A	271	14	<p>Extends the tax rate schedules provided for under this section, for taxable years beginning in 1990, to include taxable years beginning in 1991, for purposes of the New York City tax surcharge.</p> <p>Effective immediately (7/15/91).</p>
1304-A(a)	6	3	<p>Provides for the extension of the New York City resident income tax surcharge to taxable years beginning before 1997.</p> <p>Effective immediately (2/13/91).</p>
1304-A(b) (3) (C)	6	4	<p>Technical amendment to incorporate the extension of the New York City resident income tax surcharge to taxable years beginning before 1997.</p> <p>Effective immediately (2/13/91).</p>
1304-A(d)&(e)	6	5	<p>Provides provisions for a reduction in the City surcharge rate, for tax years beginning in 1993, under certain conditions where the New York City safe streets, safe city program does</p>

achieve seventy-five percent or more of its objectives for a particular preceding fiscal year.

Effective immediately (2/13/91).

1304-B 272 14

Adds a new section to authorize the imposition of an additional city resident tax for tax years 1991, 1992 and 1993. The additional tax is 14 percent of the sum of the taxes imposed by sections 1304 (the regular tax) and 1304-A (the surcharge) of Article 30.

Effective immediately (7/15/91).

1309 166 117

Technical conforming amendment to reflect revised cites to section 674(a) of the Tax Law as such section was amended by Bill Section 114 of Chapter 166 of the Laws of 1991.

Effective immediately (6/12/91) and applicable to taxes required to be deducted and withheld and to returns required to be filed with respect to such taxes on or after January 1, 1992.

Unconsolidated 272 15
Affects Section
11-1785(c) of the
Administrative Code
of the City of New
York

Provides that no penalty for underpayment of estimated tax shall apply with respect to the portion of any underpayment of an installment of estimated tax due prior to January 1, 1992, due to the amendments made by Chapter 272 of the Laws of 1991 (tax rate freeze and additional tax), if the required installment due after January 1, 1992 is increased by the amount of such portion of underpayment.

Article 30-A

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
1321(a)	271	15	<p>Amends the conditions under the authority for imposing the city of Yonkers income tax surcharge. Revises the population conditions to range between 180,000-215,000 inhabitants. Extends the authority to impose the tax surcharge to taxable years beginning before 1995.</p> <p>A technical amendment is also made to include a reference to "commissioner of taxation and finance" and to delete a reference to "state tax commission."</p> <p>Effective immediately (7/15/91).</p>
1321(c)	271	16	<p>Extends the enabling provisions for the Yonkers city income tax surcharge to taxable years beginning before 1995. Also, makes various technical conforming amendments.</p> <p>Effective immediately (7/15/91).</p>
1329(a)	166	118	<p>Technical conforming amendment to reflect revised cites to section 674(a) of the Tax Law as such section was amended by Bill Section 114 of Chapter 166 of the Laws of 1991.</p> <p>Effective immediately (6/12/91) and applicable to taxes required to be deducted and withheld and to returns required to be filed with respect to such taxes on or after January 1, 1992.</p>

1329(a)

271

18

Extends the effective date of section 5 of Chapter 535 of the Laws of 1987 to September 30, 1994.

Effective immediately (7/15/91).

Article 30-B

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
1340(b)	271	17	<p>Extends the enabling provisions for the Yonkers city earnings tax on nonresidents to taxable years beginning before 1995.</p> <p>Also, makes various technical amendments.</p> <p>Effective immediately (7/15/91).</p>
1340(c) (1)	421	8	<p>Same as amendment to section 671(b)(2) of Article 22 of the Tax Law by Bill Section 7 of Chapter 421 of the Laws of 1991.</p> <p>Also, makes a technical amendment.</p> <p>Effective immediately (7/19/91).</p>
1340(c)(7)	166	119	<p>Technical conforming amendment to reflect revised cites to section 674(a) of the Tax Law as such section was amended by Bill Section 114 of Chapter 166 of the Laws of 1991.</p> <p>Effective immediately (6/12/91).</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>
1(d)	421	6	<p>Same as amendment to section 671(b) (2) of Article 22 of the Tax Law by Bill Section 7 of Chapter 421 of the Laws of 1991.</p> <p>Also, makes a technical amendment.</p> <p>Effective date same as Article 22 amendment.</p>
2-A(a)	271 273	29 17	<p>This amendment provides that the current New York City earnings tax rates on nonresidents will remain in effect through 1992.</p> <p>Chapter 273 of the Laws of 1991 extends the enabling provisions enacted by Chapter 271 to allow the current rates on the New York City earnings tax on nonresidents to remain in effect through 1993.</p> <p>Effective immediately (7/15/91).</p>
8-A	166	120	<p>Technical conforming amendment to reflect revised cites to section 674(a) of Article 22 of the Tax Law as such section was amended by Bill Section 114 of Chapter 166 of the Laws of 1991.</p> <p>Effective same as the Article 22 amendment.</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	271 273	25 13	<p>Amended to provide that the higher City of New York personal income tax rates will remain in effect for taxable years beginning in 1992.</p> <p>Technical amendments to reletter various subparagraphs within this section.</p> <p>Chapter 273 of the Laws of 1991 extended the amendment to subsection (b) of this section by Chapter 271 to provide that the higher City of New York personal income tax rates will be applicable to taxable years beginning before 1994.</p> <p>Effective immediately (7/15/91).</p>
11-1702	Local Law #64 #77	1	<p>Same as amendment to section 1301-A(a) of Article 30 of the Tax Law by Bill Section 14 of Chapter 272 of the Laws of 1991.</p> <p>Effective immediately (7/17/91).</p>
11-1704	271 273	18 14	<p>Amended to provide that the current City of New York tax surcharge rates will remain in effect for taxable years beginning in 1991.</p> <p>Technical amendments to reletter various subparagraphs within this section.</p>

Chapter 273 of the Laws of 1991 made a technical amendment to correct a reference to a cite in the opening paragraph of paragraph (1) of subdivision (b) of this section.

Effective immediately (7/15/91).

11-1704(a)	Local Law #15	1	Extends the New York City resident income tax surcharge to taxable years beginning before 1997. Effective immediately (2/25/91).
11-1704(b)(3) (C) (b) (2) (C) (b) (1) (C)	Local Law #15	2	Technical amendments relating to the extension of the New York City resident income tax surcharge to taxable years beginning before 1997. Effective immediately (2/25/91).
11-1704(d) & (e)	Local Law #15	3	Same as amendment to section 1304-A(d)&(e) of Article 30 of the Tax Law by Bill Section 5 of Chapter 6 of the Laws of 1991. Effective immediately (2/25/91).
11-1704.1	Local Law #64 #77	2, 3	Same as amendment to section 1304-B of Article 30 of the Tax Law by Bill Section 15 of Chapter 272 of the Laws of 1991. Effective immediately (7/17/91).
11-1712(b) (3)	166	5	Same as amendment to section 612(b) (3) of Article 22 of the Tax Law by Bill Section 2 of Chapter 166 of the Laws of 1991. Effective immediately (6/12/91).

11-1712(b) (31)	421	4	Same as amendment to section 612(b) (31) of Article 22 of the Tax Law by Bill Section 3 of Chapter 421 of the Laws of 1991. Effective immediately (7/19/91).
11-1712(c) (30)	428	9	Same as amendment to section 612(c) (30) of Article 22 of the Tax Law by Bill Section 8 of Chapter 428 of the Laws of 1991. Effective immediately (7/19/91).
11-1712(e)	166	6	Same as amendment to section 612(e) of Article 22 of the Tax Law by Bill Section 3 of Chapter 166 of the Laws of 1991. Effective immediately (6/12/91).
11-1714	166	144	Same as amendments to section 614(a)-(d) of Article 22 of the Tax Law by Bill Section 142 of Chapter 166 of the Laws of 1991. Effective immediately (6/12/91).
11-1771(b) (2)(F)	421	9	Same as amendment to section 671(b)(2) of Article 22 of the Tax Law by Bill Section 7 of Chapter 421 of the Laws of 1991. Effective same as the Article 22 amendment.
11-1774(a)	166	122	Same as amendment to section 674(a) of Article 22 of the Tax Law by Bill Section 114 of Chapter 166 of the Laws of 1991. Effective same as the Article 22 amendment.

11-1796(a) (2)	467	20	Same as amendment to section 696(a)(2) of Article 22 of the Tax Law by Bill Section 18 of Chapter 467 of the Laws of 1991. Effective immediately (7/19/91).
11-1796(b) & (c)	467	21	Same as amendment to sections 696(b) and (c) of Article 22 of the Tax Law by Bill Section 19 of Chapter 467 of the Laws of 1991. Effective immediately (7/19/91).

Chapter 19 of Title 11
of the Administrative Code
of the City of New York

<u>Law</u> <u>Section</u>	<u>Chapter</u>	<u>Bill</u> <u>Section</u>	<u>Brief Summary</u>
11-1901(e)	421	5	<p>Same as amendment to section 671(b) (2) of Article 22 of the Tax Law by Bill Section 7 of Chapter 421 of the Laws of 1991.</p> <p>Also, makes a technical amendment.</p> <p>Effective immediately (7/19/91).</p>
11-1902(a)	271 273	27 15	<p>Continues the imposition of the New York City earnings tax on nonresidents at the higher rates through 1992.</p> <p>Chapter 273 of the Laws of 1991 extended the amendment continuing the imposition of the New York City earnings tax on nonresidents at the higher rates through 1993.</p> <p>Effective immediately (7/15/91).</p>
11-1909	166	124	<p>Technical conforming amendment to reflect revised cites to section 674(a) of Article 22 of the Tax Law as such section was amended by Bill Section 114 of Chapter 166 of the Laws of 1991.</p> <p>Effective same as the Article 22 amendment.</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>
92-88	166	125	Technical conforming amendment to reflect revised cites to section 674(a) of Article 22 of the Tax Law as such section was amended by Bill Section 114 of Chapter 166 of the Laws of 1991. Effective same as the Article 22 amendment.

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)	421	10	<p>Same as amendment to section 671(b) (2) of Article 22 of the Tax Law by Bill Section 7 of Chapter 421 of the Laws of 1991.</p> <p>Also, makes a technical amendment.</p> <p>Effective same as the Article 22 amendment.</p>
92-104	166	126	<p>Technical conforming amendment to reflect revised cites to section 674(a) of Article 22 of the Tax Law as such section was amended by Bill Section 114 of Chapter 166 of the Laws of 1991.</p> <p>Effective same as the Article 22 amendment.</p>

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

<u>Law</u> <u>Section</u>	<u>Chapter</u>	<u>Bill</u> <u>Section</u>	<u>Brief Summary</u>
92-89(A)	Local Law #12-1991	1	<p>Extends the imposition of the City of Yonkers income tax surcharge to taxable years ending on or before December 31, 1994. (Corresponds to the enabling provisions enacted by Chapter 271 of the Laws of 1991 to section 1321(c) of the Tax Law.)</p> <p>This amendment affects section 92-83 of the Codes and Ordinances of the City of Yonkers disregarding the renumbering.</p> <p>Effective immediately (11/26/91).</p>

Article XI of the
Codes and Ordinances of the
City of Yonkers
(Considering Renumbering)

<u>Law</u> <u>Section</u>	<u>Chapter</u>	<u>Bill</u> <u>Section</u>	<u>Brief Summary</u>
92-105	Local Law #12-1991	2	<p>Extends the imposition of the Yonkers city earnings tax on nonresidents to taxable years ending on or before December 31, 1994. (Corresponds to the enabling provisions enacted by Chapter 271 of the Laws of 1991 to section 1340(b) of the Tax Law.)</p> <p>This amendment affects section 92-100 of the Codes and Ordinances of the city of Yonkers disregarding the renumbering.</p> <p>Effective immediately (11/26/91).</p>