

**2008 Galef/Little Bill - (Note: S1053/A1575 had been a uni-bill through the B print but the C print of S.1053 was introduced in the Senate but not in the Assembly):**

**STATUS:**

**S1053-C** LITTLE, ALESİ, BONACIC, DeFRANCISCO, GOLDEN, GRIFFO, LARKIN, MALTESE, MAZIARZ, MORAHAN, PADAVAN, RATH, SEWARD, TRUNZO, WINNER, YOUNG

Establishes a personal income tax credit for portion of residential real property taxes which exceeds a certain percentage of the household gross income

01/16/07 REFERRED TO INVESTIGATIONS AND GOVERNMENT OPERATIONS

12/26/07 AMEND (T) AND RECOMMIT TO INVESTIGATIONS AND GOVERNMENT OPERATIONS -- PRINT NUMBER 1053A

01/09/08 REFERRED TO INVESTIGATIONS AND GOVERNMENT OPERATIONS

05/20/08 REPORTED AND COMMITTED TO FINANCE

06/06/08 AMEND AND RECOMMIT TO FINANCE- PRINT NUMBER 1053B

08/07/08 AMEND (T) AND RECOMMIT TO FINANCE -- PRINT NUMBER 1053C

Amd S606, Tax L

Establishes a personal income tax credit for a portion of a taxpayer's residential real property taxes which exceeds a certain percentage of the taxpayer's household gross income; provides that the taxpayer shall have resided in such residential real property for not less than 5 years; provides that such credit shall not apply to taxpayers who have claimed the real property tax circuit breaker credit during the taxable year

**A1575-B GALEF**

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**2009 Assembly Majority Combined Circuit Breaker/Income Tax Increase Bill -- A11838 CANESTRARI**

08/16/2008 INTRODUCED.  
08/16/2008 To ASSEMBLY Committee on WAYS AND MEANS.  
08/19/2008 From ASSEMBLY Committee on WAYS AND MEANS.  
08/19/2008 To ASSEMBLY Committee on RULES.  
08/19/2008 From ASSEMBLY Committee on RULES.  
08/19/2008 Passed ASSEMBLY. \*\*\*\*\*To SENATE.  
08/19/2008 To SENATE Committee on RULES.

**2009 Galef/Little Bill – Same as C-print version of 2008 Little Bill S1053 (Note: S1053/A1575 had been a uni-bill through the B print but the C print of S.1053 was introduced in the Senate but not in the Assembly):**

**S253 LITTLE**

Tax Law

TITLE....Establishes a personal income tax credit for portion of residential real property taxes which exceeds a certain percentage of the household gross income

01/07/09 REFERRED TO INVESTIGATIONS AND GOVERNMENT OPERATIONS

**A7094 Galef,**

Tax Law

TITLE....Establishes a personal income tax credit for portion of residential real property taxes which exceeds a certain percentage of the household gross income

03/20/09 referred to ways and means

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**2009 Klein Bill :**

**S1849-D KLEIN** Same as A 7340-C Brodsky

Real Property Tax Law

TITLE....Implements the Middle Class STAR rebate program; establishes a maximum residential school tax credit; repealer

02/09/09 REFERRED TO LOCAL GOVERNMENT

04/16/09 AMEND (T) AND RECOMMIT TO LOCAL GOVERNMENT

04/16/09 PRINT NUMBER 1849A

04/22/09 AMEND (T) AND RECOMMIT TO LOCAL GOVERNMENT

04/22/09 PRINT NUMBER 1849B

05/06/09 REPORTED AND COMMITTED TO FINANCE

05/06/09 AMEND AND RECOMMIT TO FINANCE

05/06/09 PRINT NUMBER 1849C

05/14/09 AMEND (T) AND RECOMMIT TO FINANCE

05/14/09 PRINT NUMBER 1849D

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**2009 Krueger Bill:**

**S4239 KRUEGER** Same as A 8513 Gordon

Tax Law

TITLE....Creates the middle class circuit breaker tax credit

04/20/09 REFERRED TO INVESTIGATIONS AND GOVERNMENT OPERATIONS

	Funding Source	Credit Percentage	Credit applies to	Above the following percentages of household income	Income brackets	Relationship to STAR Rebate Checks Program	Coverage of Renters	Fixed Dollar Maximum Credit	Residency Requirement	Definition of Income
Galef/Little - S1053/A1575 - As introduced January 16, 2007	Funding for the proposed Circuit Breaker credit is not provided in the bill but the bill proposed to limit the cost of the proposal by not making the credit available to households that benefited from STAR exemptions.	70%	All Property Taxes	6%, 7% and 8%	Two sets of brackets - one for upstate and one for downstate.	The STAR Rebate Checks Program had not yet been established at the time that this bill was introduced. But this bill proposed the Circuit Breaker as an alternative to the STAR Exemption rather than as a supplement or complement to that program.	None	None	10 Years	Federal Adjusted Gross Income
Galef/Little - S1053-A/A1575-A - As introduced December 26, 2007	This bill proposes to fund the proposed Circuit Breaker credit by repealing the STAR Rebate Checks Program; and by not allowing households to claim both this credit and NYS's existing circuit breaker credit.	70%	All Property Taxes	6%, 7% and 8%	Two sets of brackets - one for upstate and one for downstate	This bill proposed to eliminate the STAR Rebate Checks Program and to use the funds involved to fund the proposed Circuit Breaker.	None	None	5 Years	Federal Adjusted Gross Income
Galef/Little - S1053-B/A1575-B - As introduced June 6, 2008	This bill proposes to fund the proposed Circuit Breaker credit by repealing the STAR Rebate Checks Program; and by not allowing households to claim both this credit and NYS's existing circuit breaker credit.	70%	All Property Taxes	6%, 7% and 8%	Two sets of brackets - one for upstate and one for downstate	This bill proposed to repeal the STAR Rebate Checks Program and to use the funds involved to finance the proposed circuit breaker credit.	None	None	5 Years	All Income
Little - S1053-C - As introduced August 7, 2008	This bill partially funds the proposed Circuit Breaker credit by proposing to reduce a household's Circuit Breaker credit by the amount of any STAR Rebate Check received; and by not allowing households to claim both this credit and NYS's existing circuit breaker credit.	70%	All Property Taxes	6%, 7% and 8%	Two sets of brackets - one for upstate and one for downstate	This bill was introduced before the STAR Rebate Check Program was repealed and it proposes to reduce a household's Circuit Breaker credit by the amount of any STAR Rebate Check received.	None	\$5,000	5 Years	All Income

	Funding Source	Credit Percentage	Credit applies to	Above the following percentages of household income	Income brackets	Relationship to STAR Rebate Checks Program	Coverage of Renters	Fixed Dollar Maximum Credit	Residency Requirement	Definition of Income
Canestrari - A11838 - As introduced August 16, 2008 and passed August 19, 2008	This bill proposes to fund the proposed Circuit Breaker credit by increasing personal income taxes by 1% for incomes over \$1 million and by an additional 3/4ths of 1 % for incomes over \$5 million	25%, 20% and 15% sliding scale	All Property Taxes	6%, 7% and 8%	One set of brackets for the entire state	None. This bill was introduced and passed before the STAR Rebate Check Program was repealed.	Yes; allows renters to count 20% of rent as household's property tax equivalent	None	None	Federal Adjusted Gross Income
Galef/Little - S253/A7094 - As introduced January 7, 2009 (S) and March 20, 2009 (A)	This bill partially funds the proposed Circuit Breaker credit by proposing to reduce a household's Circuit Breaker credit by the amount of any STAR Rebate Check received; and by not allowing households to claim both this credit and NYS's existing circuit breaker credit.	70%	All Property Taxes	6%, 7% and 8%	Two sets of brackets - one for upstate and one for downstate	This bill was introduced before the STAR Rebate Check Program was repealed and it proposes to reduce a household's Circuit Breaker credit by the amount of any STAR Rebate Check received.	None	\$5,000	5 Years	All Income
Klein - S1849 - As introduced February 9, 2009, and amended several times in April and May, 2009	Funding for the proposed STAR Rebate Checks and the proposed Circuit Breaker credit is not provided for in the bill but the sponsor has suggested a number of possible cost savings and revenue raisers.	70%	School Property Taxes	6%, 7% and 8%	Two sets of brackets - one for upstate and one for downstate	Reestablishes a STAR rebate check program to be phased in over four years beginning in the Fall of 2009	None	None	None	All Income
Krueger - S4239 - As introduced April 20, 2009	Funding for the proposed Circuit Breaker credit is not provided for in the bill but the sponsor has suggested a number of possible cost savings and revenue raisers.	70%	All Property Taxes	Proposes a system of graduated rates to be phased in over four years beginning in 2009. See Attachment A	One set of brackets for the entire state	None. This bill was introduced after the STAR Rebate Check Program was repealed.	Phases in coverage of renters; allows allows renters to count 15% of rent as household's property tax equivalent in 2010 and 20% in 2011 and thereafter.	None	5 Years	All Income