amended by section 2 of part Q of chapter 58 of the laws of 2015, is
amended to read as follows:

The provisions of [section] sections sixty-two through sixty-six of
this act shall expire April fifteenth, two thousand eighteen, provided,
however, that if the statewide disparity study regarding the partic-
ipation of minority and women-owned business enterprises in state
contracts required pursuant to subdivision one of section three hundred
twelve-a of the executive law is completed and delivered to the governor
and the legislature on or before June thirtieth, two thousand seventeen,
then the provisions of sections sixty-two through sixty-six of this act
shall expire on December thirty-first, two thousand [seventeen]
eighteen, except that:

§ 2. This act shall take effect immediately.

PART DDD

Section 1. Section 606 of the tax law is amended by adding a new
subsection (n-2) to read as follows:

(n-2) Credit for farm donations to food pantries. (1) General. In the
case of a taxpayer who is an eligible farmer, there shall be allowed a
credit, to be computed as hereinafter provided, against the tax imposed
by this article for taxable years beginning on and after January first,
two thousand eighteen. The amount of the credit shall be twenty-five
percent of the fair market value of the taxpayer's qualified donations
made to any eligible food pantry during the taxable year, not to exceed
five thousand dollars per taxable year. If the taxpayer is a partner in
a partnership or a shareholder of a New York S corporation, then the cap
imposed by the preceding sentence shall be applied at the entity level,
so that the aggregate credit allowed to all partners or shareholders of
such entity in the taxable year does not exceed five thousand dollars.

(2) Eligible farmer. For purposes of this subsection, the term "eligi-
ble farmer" means a taxpayer whose federal gross income from farming for
the taxable year is at least two-thirds of excess federal gross income.
Excess federal gross income means the amount of federal gross income
from all sources for the taxable year reduced by the sum (not to exceed
thirty thousand dollars) of those items included in federal gross income
that consist of: (i) earned income, (ii) pension payments, including
social security payments, (iii) interest, and (iv) dividends. For
purposes of this paragraph, the term "earned income" shall mean wages,
salaries, tips and other employee compensation, and those items of gross
income that are includible in the computation of net earnings from self-
employment. For the purposes of this paragraph, payments from the
state's farmland protection program, administered by the department of
agriculture and markets, shall be included as federal gross income from
farming for otherwise eligible farmers.

(3) Qualified donation. For purposes of this subsection, the term
"qualified donation" means a donation of any apparently wholesome food,
as defined in section 170(e)(3)(C)(vi) of the internal revenue code,
grown or produced within this state, by an eligible farmer to an eligible
food pantry.

(4) Eligible food pantry. For purposes of this subsection, the term
"eligible food pantry" means any food pantry, food bank, or other emer-
gency food program operating within this state that has qualified for
tax exemption under section 501(c)(3) of the internal revenue code.

(5) Determination of fair market value. For purposes of this
subsection, to determine the fair market value of apparently wholesome
food donated to an eligible food pantry, the standards set forth under section 170(e)(3)(C)(v) of the internal revenue code shall apply.

(6) Record of donation. To claim a credit under this subsection, a taxpayer must get and keep a receipt from the eligible food pantry showing: (i) the name of the eligible food pantry; (ii) the date and location of the qualified donation; and (iii) a reasonably detailed description of the qualified donation. A letter or other written communication from the eligible food pantry acknowledging receipt of the contribution and containing the information in subparagraphs (i), (ii), and (iii) of this paragraph will serve as a receipt.

(7) Application of credit. A taxpayer shall be allowed a credit under this subsection against the tax imposed by this article. However, if the amount of credit allowed under this subsection for any taxable year exceeds the taxpayer's tax for such year, the excess will be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article. Provided, however, the provisions of subsection (c) of section six hundred eighty-eight of this article notwithstanding, no interest will be paid thereon.

§ 2. Subparagraph (B) of paragraph 1 of subsection (i) of section 606 of the tax law is amended by adding a new clause (xliii) to read as follows:

(xliii) Farm donations to food pantries credit under subdivision fifty-two of section two hundred ten-B.

§ 3. Subsection (c) of section 615 of the tax law is amended by adding a new paragraph 9 to read as follows:

(9) with respect to a taxpayer who has claimed the farm donations to food pantries credit pursuant to subsection (n-2) of section six hundred six of this article, the taxpayer's New York itemized deductions shall be reduced by any charitable contribution deduction allowed under section one hundred seventy of the internal revenue code with respect to such donations.

§ 4. Section 210-B of the tax law is amended by adding a new subdivision 52 to read as follows:

52. Credit for farm donations to food pantries. (a) General. In the case of a taxpayer that is an eligible farmer, there shall be allowed a credit, to be computed as hereinafter provided against the tax imposed by this article for taxable years beginning on and after January first, two thousand eighteen. The amount of the credit shall be twenty-five percent of the fair market value of the taxpayer's qualified donations made to any eligible food pantry during the taxable year, not to exceed five thousand dollars per taxable year. If the taxpayer is a partner in a partnership, then the cap imposed by the preceding sentence shall be applied at the entity level, so that the aggregate credit allowed to all partners of such entity in the taxable year does not exceed five thousand dollars.

(b) Eligible farmer. For purposes of this subdivision, the term "eligible farmer" means a taxpayer whose federal gross income from farming for the taxable year is at least two-thirds of excess federal gross income. Excess federal gross income means the amount of federal gross income from all sources for the taxable year in excess of thirty thousand dollars. For purposes of this paragraph, payments from the state's farmland protection program, administered by the department of agriculture, shall be treated as federal gross income.
Section 1. Subdivisions 1, 2, 3 and 4 of section 186-f of the tax law, as added by section 3 of part B of chapter 56 of the laws of 2009, are amended to read as follows:

1. Definitions. As used in this section, where not otherwise specifically defined and unless a different meaning is clearly required:

(a) "Place of primary use" has the same meaning as that term is defined in paragraph twenty-six of subdivision (b) of section eleven hundred one of this chapter.

(b) "Wireless communications customer" means mobile telecommunications customer as defined in subparagraph (i) of paragraph twenty-seven of