



Legislation Text

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Res. No. 413

Resolution calling upon the State Legislature to pass and the Governor to sign legislation allowing the city of New York to offer a dollar for dollar income tax credit for union dues.

By Council Members Brannan and Miller

Whereas, Labor unions have a long and storied history in New York City, providing workers a path to dignity, fair wages and benefits, as well as a path to the middle-class; and

Whereas, In recent years there have been cases brought to the United States Supreme Court seeking to overturn the *Abood v. Detroit Board of Education* decision of 1977; and

Whereas, The Court held that agency shop clauses should apply to public sector union employees; and

Whereas, These clauses require employees represented by a union, as a condition of their employment, to pay service charges equal to union dues, whether they choose to join the union or not,

Whereas, In 2015, *Fredricks v. California Board of Education*, a case challenging the *Abood* decision, was heard and resulted in a 4-4 decision; and

Whereas, It is likely that the decision resulted in a tie due to the unexpected passing of Supreme Court Justice Antonin Scalia, prior to the case being heard; and

Whereas, In 2017, President Trump appointed Justice Neill Gorsuch to the Supreme Court, which is now operating at its constitutionally mandated nine justices; and

Whereas, It has been widely speculated that the Court will decide to reverse the *Abood* decision, potentially imperiling public sector unions that currently make up the greater portion of the organized labor

workforce; and

Whereas, A threat to the public sector unionized workforce is a threat to the middle-class and the economic stability they provide; and

Whereas, The New York State government has already passed a law to allow union employees to deduct their union dues from their state taxes; and

Whereas, Not all union employees itemize their tax deductions and therefore, may be unable to avail themselves of this benefit; and

Whereas, The recently passed federal tax plan, championed by President Trump, greatly reduces the number of taxpayers who would itemize simply by, for example, increasing the standard deduction; and

Whereas, A tax credit may be taken regardless of whether a union employee itemizes or takes the standard deduction; and

Whereas, A dollar for dollar tax credit, against New York City income tax, for union dues, would allow all union employees to take advantage of this tax benefit and incentivize union membership, and promote the economic benefits, for both city and state, that accompany a strong middle-class; now, therefore, be it

Resolved, That the Council of the City of New York calls upon the State Legislature to pass and the Governor to sign legislation allowing the city of New York to offer a dollar for dollar income tax credit for union dues.

2/9/2018
LS 5436
I.M.