

# COURT OF APPEALS RULES IN FAVOR OF EMPIRE ZONE BUSINESS

Hodgson Russ represented a client that was certified as a New York State Empire Zone business in its challenge to the state's retroactive denial of tax benefits. The New York Court of Appeals ruled that it was unconstitutional to take away the previous year's Empire Zone tax credits from businesses that were kicked out of the program when the state changed the rules of participation midstream.

## **Attorneys**

Michelle Merola

## **Practices & Industries**

Tax Controversy

Tax Credits