

192--A

2011-2012 Regular Sessions

I N   S E N A T E

(PREFILED)

January 5, 2011

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Introduced by Sens. MAZIARZ, DeFRANCISCO, DIAZ, LANZA, RANZENHOFER, SALAND, YOUNG -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to establishing an elder care tax credit

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1     Section 1. Section 606 of the tax law is amended by adding a new  
2     subsection (uu) to read as follows:  
3     (UU) ELDER CARE CREDIT. FOR TAXABLE YEARS COMMENCING ON AND AFTER  
4     JANUARY ONE, TWO THOUSAND FOURTEEN, A QUALIFIED TAXPAYER SHALL BE  
5     ALLOWED A CREDIT AGAINST THE TAX IMPOSED BY THIS ARTICLE IN AN AMOUNT  
6     EQUAL TO ONE THOUSAND DOLLARS. FOR THE PURPOSES OF THIS SUBSECTION A  
7     "QUALIFIED TAXPAYER" SHALL MEAN A SINGLE PERSON WITH AN INCOME OF FORTY  
8     THOUSAND DOLLARS OR LESS OR MARRIED PERSONS FILING JOINTLY WITH AN  
9     INCOME OF SEVENTY-FIVE THOUSAND DOLLARS OR LESS WHO CARES FOR AN ELDERLY  
10    DEPENDENT WHO IS SIXTY-FIVE YEARS OF AGE OR OLDER, RELATED TO THE  
11    TAXPAYER WITHIN THE THIRD DEGREE OF CONSANGUINITY, WHO RESIDED WITH THE  
12    TAXPAYER FOR THE TWELVE MONTHS IMMEDIATELY PRECEDING THE TAXABLE YEAR  
13    FOR WHICH THE CREDIT IS CLAIMED AND WHOSE INCOME IS THIRTEEN THOUSAND  
14    DOLLARS OR LESS FOR A SINGLE ELDERLY DEPENDENT OR TWENTY THOUSAND  
15    DOLLARS OR LESS FOR MARRIED ELDERLY DEPENDENTS.  
16    S 2. Section 210 of the tax law is amended by adding a new subdivision  
17    14 to read as follows:  
18    14. ELDER CARE CREDIT. (A) THERE SHALL BE ALLOWED AS A CREDIT AGAINST  
19    THE TAX IMPOSED BY THIS ARTICLE FOR ANY TAXABLE YEAR AN AMOUNT EQUAL TO

EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets [ ] is old law to be omitted.

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1 TWENTY-FIVE PERCENT OF THE AMOUNT EXPENDED BY ANY EMPLOYER PROVIDING  
2 ELDER CARE FOR EMPLOYEES DURING THE EMPLOYEE'S WORK HOURS. CREDIT SHALL  
3 BE APPLIED TO THE COST OF ANY CONTRACT EXECUTED BY THE EMPLOYER FOR  
4 OFF-SITE SERVICES TO PROVIDE ELDER CARE; OR, IF THE EMPLOYER ELECTS TO  
5 PROVIDE ELDER CARE ON-SITE, TO EXPENSES OF ELDER CARE STAFF, LEARNING  
6 AND RECREATIONAL MATERIALS AND EQUIPMENT, AND THE CONSTRUCTION AND MAIN-  
7 TENANCE OF A FACILITY. A CREDIT PURSUANT TO THE PROVISIONS OF THIS  
8 SUBDIVISION SHALL NOT BE ALLOWED FOR ANY EXPENSES WHICH SERVE AS THE  
9 BASIS FOR A PERSONAL INCOME TAX CREDIT PURSUANT TO THE PROVISIONS OF  
10 SUBSECTION (UU) OF SECTION SIX HUNDRED SIX OF THIS CHAPTER. THE CREDIT  
11 ALLOWED UNDER THIS SUBDIVISION SHALL NOT BE USED BY ANY EMPLOYER OTHER  
12 THAN AN ELIGIBLE EMPLOYER WITH AN OFF-SITE OR ON-SITE ENROLLMENT FOR THE  
13 TAXABLE YEAR OF NO LESS THAN SIX PERSONS SIXTY-FIVE YEARS OF AGE OR  
14 OLDER RECEIVING ELDER CARE. FOR THE PURPOSES OF THIS SUBDIVISION, AN  
15 "ELIGIBLE EMPLOYER" SHALL MEAN AN EMPLOYER PROVIDING ELDER CARE IN  
16 ACCORDANCE WITH THE PROVISIONS OF THIS SUBDIVISION WHICH HAS BEEN  
17 LICENSED OR CERTIFIED IN ACCORDANCE WITH THE APPROPRIATE PROVISIONS OF  
18 THE PUBLIC HEALTH LAW AND SOCIAL SERVICES LAW AND HAS BEEN CERTIFIED BY  
19 THE DEPARTMENT OF HEALTH AS ELIGIBLE TO RECEIVE THE CREDIT PURSUANT TO  
20 THIS SUBDIVISION.

21 (B) CREDIT MAY BE CARRIED FORWARD FOR THREE SUCCESSIVE YEARS IF THE  
22 AMOUNT ALLOWABLE AS CREDIT EXCEEDS INCOME TAX LIABILITY IN A TAXABLE  
23 YEAR; HOWEVER, THEREAFTER, IF THE AMOUNT ALLOWABLE AS A CREDIT EXCEEDS  
24 THE TAX LIABILITY, THE AMOUNT OF EXCESS SHALL NOT BE REFUNDABLE OR  
25 CARRIED FORWARD TO ANY OTHER TAXABLE YEAR.

26 S 3. Subparagraph (B) of paragraph 1 of subsection (i) of section 606  
27 of the tax law is amended by adding a new clause (xxxiv) to read as  
28 follows:

29 (XXXIV) ELDER CARE CREDIT UNDER	AMOUNT OF CREDIT UNDER
30 SUBSECTION (UU)	SUBDIVISION FOURTEEN OF
31	SECTION TWO HUNDRED TEN

32 S 4. The commissioner of taxation and finance, the commissioner of  
33 health and the commissioner of the office of children and family  
34 services shall promulgate any and all rules and regulations and take any  
35 other measures necessary to implement this act on its effective date.

36 S 5. This act shall take effect immediately and shall apply to taxable  
37 years beginning on and after January 1, 2014.