

810

2013-2014 Regular Sessions

I N S E N A T E

(PREFILED)

January 9, 2013

Introduced by Sen. ADAMS -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to providing a tax credit for the cost of purchasing technology to remotely monitor persons with Alzheimer's disease and/or dementia

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 (vv) to read as follows:
3 (VV) CREDIT FOR PURCHASING TECHNOLOGY TO REMOTELY MONITOR PERSONS
4 SUFFERING FROM ALZHEIMER'S DISEASE AND/OR DEMENTIA. ANY FAMILY MEMBER
5 AND/OR HOME HEALTH CARE WORKER WHO, IN ORDER TO DELIVER PROPER CARE,
6 PURCHASES TECHNOLOGY TO REMOTELY MONITOR A PERSON DIAGNOSED WITH
7 ALZHEIMER'S DISEASE OR ANOTHER DISORDER RELATING TO DEMENTIA, WHEN SUCH
8 PERSON RESIDES AT HOME, SHALL BE ALLOWED A CREDIT AGAINST THE TAX OTHER-
9 WISE IMPOSED UNDER THIS ARTICLE IN AN AMOUNT EQUAL TO THE COST OF SUCH
10 DEVICE UP TO ONE THOUSAND DOLLARS.
11 S 2. This act shall take effect immediately and shall apply to taxable
12 years beginning on or after January 1, 2014.

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

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