

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.

LBD02633-01-3