

STATE OF NEW YORK

1050

2021-2022 Regular Sessions

IN ASSEMBLY

January 7, 2021

Introduced by M. of A. CAHILL -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to providing for a personal income tax deduction for certain vocational rehabilitation services expenses

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subsection (c) of section 612 of the tax law is amended by
2 adding a new paragraph 44 to read as follows:

3 (44) Expenses paid or incurred during the taxable year for any
4 services rendered pursuant to an individual plan for employment: (i)
5 prepared by either the office of vocational rehabilitation within the
6 department of education or the state commission for the blind and visu-
7 ally handicapped; and (ii) certified by a vocational rehabilitation
8 counselor.

9 § 2. This act shall take effect immediately and shall apply to taxable
10 years commencing on or after the first of January in the year in which
11 it shall have become a law.

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

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