

STATE OF NEW YORK

1171

2025-2026 Regular Sessions

IN ASSEMBLY

January 9, 2025

Introduced by M. of A. SIMON, SHIMSKY, COLTON, JACOBSON, SAYEGH, MORI-
NELLO, BRABENEC, DeSTEFANO, BENDETT, SLATER, TAGUE -- Multi-Sponsored
by -- M. of A. BICHOTTE HERMELYN, WILLIAMS -- read once and referred
to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing a tax deduction
for the adoption of a child with special needs

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

1 Section 1. Subsection (d) of section 615 of the tax law is amended by
2 adding a new paragraph 6 to read as follows:

3 (6) an amount equal to ten thousand dollars for the adoption of a
4 child with special needs. The amount allowed by this paragraph may be
5 used by a taxpayer to increase such taxpayer's deduction in each year
6 that the taxpayer is the legal parent of a child with special needs.

7 For purposes of this paragraph, a child with special needs shall mean
8 any child who is under the age of twenty-one and who possesses a specif-
9 ic physical, mental, or emotional condition or disability of such sever-
10 ity or kind that, in the opinion of the office of children and family
11 services, would constitute a significant obstacle to the child's
12 adoption.

13 § 2. This act shall take effect immediately and shall apply to taxable
14 years commencing on and after January 1, 2025.

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

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