STATE OF NEW YORK

4106

2025-2026 Regular Sessions

IN ASSEMBLY

January 31, 2025

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

AN ACT to amend the tax law, in relation to disregarding the federal child tax credit for purposes of calculating an individual's federal income tax deduction

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

Section 1. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 48 to read as follows:

(48) For taxable years beginning after December thirty-first, two thousand twenty-five, any amount which is included in the taxpayer's federal adjusted gross income solely as a result of the child tax credit allowed the taxpayer under section twenty-four of the internal revenue code.

§ 2. This act shall take effect immediately.

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

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