

# STATE OF NEW YORK

4487

2025-2026 Regular Sessions

## IN SENATE

February 5, 2025

Introduced by Sens. ASHBY, GALLIVAN, HELMING, MATTERA, OBERACKER, RHOADS, ROLISON, SCARCELLA-SPANTON, TEDISCO, WEBER -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to payment of a supplemental empire state child tax credit

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

1 Section 1. Subsection (c-1) of section 606 of the tax law is amended  
2 by adding a new paragraph 6 to read as follows:

3 (6) (A) For tax year two thousand twenty-six and thereafter, the  
4 commissioner shall issue a payment of a supplemental empire state child  
5 tax credit in the amount of one thousand dollars for taxpayers who qual-  
6 ify to claim a newborn as a dependent as defined under section one  
7 hundred fifty-two of the federal internal revenue code, for each such  
8 newborn of the taxpayer that may be so claimed as a dependent. If the  
9 amount of the credit allowable under this subsection for any taxable  
10 year shall exceed the taxpayer's tax for such year, the excess shall be  
11 treated as an overpayment of tax to be credited or refunded in accord-  
12 ance with the provisions of section six hundred eighty-six of this arti-  
13 cle, provided, however, that no interest shall be paid thereon.

14 (B) For the purposes of this paragraph, the term "newborn" shall mean  
15 a child born in the current or previous tax year who has not been previ-  
16 ously claimed as a dependent.

17 (C) The supplemental payment pursuant to this paragraph shall be  
18 allowed to taxpayers who timely filed returns pursuant to section six  
19 hundred fifty-one of this article, as determined with regard to any  
20 extensions pursuant to section six hundred fifty-seven of this article.

21 § 2. This act shall take effect April 1, 2026.

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

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