STATE OF NEW YORK

6092

2025-2026 Regular Sessions

IN SENATE

March 5, 2025

Introduced by Sen. PARKER -- 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 establishing the New York state foreign dependent children tax inclusion act

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

Section 1. Short title. This act shall be known and may be cited as the "New York state foreign dependent children tax inclusion act".

§ 2. Subsection (c) of section 614 of the tax law, as amended by chapter 170 of the laws of 1994, is amended to read as follows:

(c) Head of household. **(1)** For taxable years beginning after nineteen hundred ninety-six, the New York standard deduction of an individual who is a head of household shall be ten thousand five hundred dollars; for taxable years beginning in nineteen hundred ninety-six, such standard deduction shall be ten thousand dollars; for taxable years beginning in nineteen hundred ninety-five, such standard deduction shall be eight thousand one hundred fifty dollars; and for taxable years beginning after nineteen hundred eighty-nine and before nineteen hundred ninety-five, such standard deduction shall be seven thousand dollars.

(2) (A) For taxable years beginning after two thousand twenty-six, an individual providing support to a dependent child or children residing outside of the United States shall be deemed head of household for purposes of this subsection where the individual provides proof of:

(i) the legal relationship between the individual and their dependent child or children; and

(ii) the amount of money which the dependent child or children received from the individual.

(B) Support provided to children outside of the United States means money or other financial support which is sent or transferred outside the United States to a dependent child of the individual.

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

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(C) For the purposes of this subsection, the term "dependent child" shall mean any child of the individual who is age eighteen or younger.

(D) Any taxpayer who submits a false or fraudulent document to the department regarding the proof required pursuant to this subsection shall be subject to the penalty imposed pursuant to subsection (cc) of section six hundred eighty-five of this article.

§ 3. Section 616 of the tax law is amended by adding a new subsection (c) to read as follows:

(c) Foreign dependent children. For taxable years beginning after two thousand twenty-six, a resident individual shall be allowed a New York exemption of one thousand dollars for each dependent child residing outside of the United States. Such individual shall provide proof of the legal relationship between the individual and their dependent child or children and the amount of money the individual provides to the dependent child or children. Any taxpayer who submits a false or fraudulent document to the department regarding the proof required pursuant to this subsection shall be subject to the penalty imposed pursuant to subsection (cc) of section six hundred eighty-five of this article. For purposes of this subsection, the term "dependent child" shall mean any child of the resident individual who is age eighteen or younger who resides outside of the United States.

§ 4. This act shall take effect immediately. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized to be made and completed on or before such effective date.