S T A T E O F N E W Y O R K

4363--A

2009-2010 Regular Sessions

I N A S S E M B L Y

February 3, 2009

Introduced by M. of A. DINOWITZ, ABBATE, BENEDETTO, COLTON, GABRYSZAK, GUNTHER, JAFFEE, MAISEL, PAULIN, SCHIMMINGER, SPANO, WEINSTEIN, ZEBROWSKI, ROSENTHAL, CAMARA, TITONE, BOYLAND -- Multi-Sponsored by -- M. of A. ALFANO, BACALLES, BARCLAY, BARRA, BRENNAN, BURLING, CLARK, CONTE, DenDEKKER, DESTITO, DUPREY, ERRIGO, GOTTFRIED, HEASTIE, HIKIND, HYER-SPENCER, KOLB, MAGEE, MARKEY, McENENY, McKEVITT, MOLINARO, RAIA, REILLY, SCOZZAFAVA, TOBACCO, TOWNS, TOWNSEND, WEISENBERG -- read once and referred to the Committee on Ways and Means -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to providing a tax credit for the cost of purchasing technology to remotely monitor persons with Alzheimer's disease and/or dementia

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Section 606 of the tax law is amended by adding a new subsection (qq) to read as follows:

(QQ) CREDIT FOR PURCHASING TECHNOLOGY TO REMOTELY MONITOR PERSONS SUFFERING FROM ALZHEIMER'S DISEASE AND/OR DEMENTIA. ANY FAMILY MEMBER AND/OR HOME HEALTH CARE WORKER WHO, IN ORDER TO DELIVER PROPER CARE, PURCHASES TECHNOLOGY TO REMOTELY MONITOR A PERSON DIAGNOSED WITH ALZHEIMER'S DISEASE OR ANOTHER DISORDER RELATING TO DEMENTIA, WHEN SUCH PERSON RESIDES AT HOME, SHALL BE ALLOWED A CREDIT AGAINST THE TAX OTHERWISE IMPOSED UNDER THIS ARTICLE IN AN AMOUNT EQUAL TO THE COST OF SUCH DEVICE UP TO ONE THOUSAND DOLLARS.

S 2. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2011.

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

LBD04276-03-0