

1605

2009-2010 Regular Sessions

I N S E N A T E

February 3, 2009

Introduced by Sen. VALESKY -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to granting a deduction in personal income tax for the expense of purchasing a fire extinguisher

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

1 Section 1. Subsection (d) of section 615 of the tax law is amended by
2 adding a new paragraph 5 to read as follows:

3 (5) AN AMOUNT, NOT EXCEEDING FIFTY DOLLARS, FOR THE EXPENSES INCURRED
4 BY A TAXPAYER WHO IS OWNER OCCUPANT OF A ONE, TWO, OR THREE FAMILY HOME
5 FOR PURCHASING A FIRE EXTINGUISHER THAT IS APPROVED BY THE DEPARTMENT OF
6 STATE FOR HIS OR HER HOME. SUCH DEDUCTION SHALL BE AVAILABLE ONCE EVERY
7 THREE YEARS.

8 S 2. This act shall take effect immediately and shall apply to taxable
9 years beginning on or after January 1, 2009.

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

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