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

4547

2009-2010 Regular Sessions

I N A S S E M B L Y

February 4, 2009

Introduced by M. of A. WALKER, TOBACCO, BARRA, ALFANO, KOLB, RAIA, SALADINO, CONTE, McDONOUGH, FIELDS, DUPREY, McKEVITT, GIGLIO, SCOZZAFAVA, SAYWARD, FINCH, THIELE -- Multi-Sponsored by -- M. of A. BURLING, CROUCH, ERRIGO, MOLINARO, QUINN, RABBITT, WEISENBERG -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to giving a tax credit to employers who allow employees who are primary caretakers of autistic children to work from their homes

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 TO CERTAIN EMPLOYERS OF PRIMARY CARETAKERS OF AUTISTIC CHILDREN. FOR TAXABLE YEARS BEGINNING ON OR AFTER JANUARY FIRST, TWO THOUSAND NINE, AN EMPLOYER OF A PERSON WHO IS THE PRIMARY CARETAKER OF A CHILD EIGHTEEN YEARS OF AGE OR UNDER, WHO HAS BEEN DIAGNOSED BY A PHYSICIAN AS HAVING THE DISEASE OF AUTISM, SHALL BE GIVEN A CREDIT AGAINST THE TAX IMPOSED BY THIS CHAPTER OF TWO THOUSAND DOLLARS, FOR ALLOWING ONE OR MORE OF SUCH PRIMARY CARETAKERS TO WORK FROM HIS OR HER HOME.

S 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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