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

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I N A S S E M B L Y

February 5, 2009

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

AN ACT to amend the tax law, in relation to giving an income tax credit to parents of children with autism for expenses of working at home

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 PARENTS OF AUTISTIC CHILDREN FOR EXPENSES OF WORKING AT HOME. FOR TAXABLE YEARS BEGINNING ON OR AFTER JANUARY FIRST, TWO THOUSAND NINE, A TAXPAYER WHO IS A PARENT OR GUARDIAN OF A CHILD 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 UP TO TWO THOUSAND DOLLARS FOR WORK EXPENSES INCURRED FOR WORKING AT 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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