

6624

2009-2010 Regular Sessions

I N A S S E M B L Y

March 6, 2009

Introduced by M. of A. FIELDS -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to providing an additional personal income tax exemption to an individual taxpayer who cares for a parent or immediate family member, seventy years of age or older, residing in the household of the taxpayer

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

- 1 Section 1. Section 616 of the tax law is amended by adding a new  
2 subsection (c) to read as follows:  
3 (C) ADDITIONAL EXEMPTION. IN ADDITION TO THE EXEMPTION PROVIDED FOR  
4 IN SUBSECTION (A) OF THIS SECTION FOR TAXABLE YEARS BEGINNING AFTER  
5 JANUARY FIRST, TWO THOUSAND TEN, A RESIDENT INDIVIDUAL SHALL BE ALLOWED  
6 AN ADDITIONAL NEW YORK EXEMPTION OF ONE THOUSAND DOLLARS FOR EACH  
7 DEPENDENT WHO IS OF THE AGE OF SEVENTY OR OLDER, WHOSE GROSS INCOME FOR  
8 THE TAXABLE YEAR IS NOT MORE THAN FIVE THOUSAND DOLLARS, OR IN THE CASE  
9 OF A HUSBAND AND WIFE WHERE INCOME IS DETERMINED JOINTLY, WHOSE GROSS  
10 INCOME IS NOT MORE THAN SEVEN THOUSAND FIVE HUNDRED DOLLARS. FOR THE  
11 PURPOSES OF THIS SUBSECTION THE TERM "DEPENDENT" SHALL MEAN ANY OF THE  
12 FOLLOWING INDIVIDUALS FOR WHOM OVER ONE-HALF OF THE SUPPORT FOR THE  
13 TAXABLE YEAR WAS RECEIVED FROM THE TAXPAYER, AND WHO HAVE RESIDED IN THE  
14 PRINCIPAL RESIDENCE OF THE TAXPAYER FOR MORE THAN NINE MONTHS OF SUCH  
15 TAXABLE YEAR:  
16 (1) IMMEDIATE FAMILY MEMBER OR SIBLING OF THE TAXPAYER;  
17 (2) THE MOTHER OR FATHER OF THE TAXPAYER; OR  
18 (3) THE STEPMOTHER OR STEPFATHER OF THE TAXPAYER.  
19 S 2. This act shall take effect immediately.

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

LBD09111-01-9