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

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2011-2012 Regular Sessions

I N A S S E M B L Y

January 14, 2011

Introduced by M. of A. RABBITT, BOYLE, CALHOUN, SAYWARD, RAIA -- Multi-Sponsored by -- M. of A. AMEDORE, BARCLAY, BURLING, CONTE, CROUCH, FINCH, GIGLIO, HAWLEY, HAYES, KOLB, McDONOUGH, MOLINARO, OAKS, SALADINO, TOBACCO -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to creating an informal caregiver credit for taxpayers caring for seniors and disabled persons

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 (ss) to read as follows:

(SS) INFORMAL CAREGIVER CREDIT. (1) A QUALIFIED TAXPAYER SHALL BE ALLOWED A CREDIT AGAINST THE TAX IMPOSED BY THIS ARTICLE IN AN AMOUNT NOT TO EXCEED TWO HUNDRED FIFTY DOLLARS.

(2) THE CREDIT PROVIDED IN PARAGRAPH ONE OF THIS SUBSECTION SHALL BE AVAILABLE TO ONLY ONE QUALIFIED TAXPAYER PER QUALIFYING ELDERLY OR DISABLED PERSON AND SUCH TAXPAYER SHALL ONLY QUALIFY FOR ONE CREDIT PER TAX YEAR, REGARDLESS OF THE NUMBER OF QUALIFIED ELDERLY OR DISABLED PERSONS THE TAXPAYER PROVIDES CARE FOR.

(3) AS USED IN THIS SUBSECTION:

(I) "QUALIFIED CARE EXPENSES" ARE PAYMENTS MADE BY THE TAXPAYER FOR GOODS AND SERVICES NECESSARY TO ASSIST THE INFORMAL CAREGIVER IN CARING FOR THE QUALIFYING ELDERLY OR DISABLED PERSON.

(II) "QUALIFIED TAXPAYER" SHALL MEAN AN INFORMAL CAREGIVER PROVIDING CARE TO A QUALIFIED ELDERLY OR DISABLED PERSON.

(III) "QUALIFIED ELDERLY OR DISABLED PERSON" SHALL MEAN A DISABLED PERSON OR ELDERLY PERSON WHO IS AGE SIXTY-FIVE OR OLDER AND WHO HAS A MEDICAL CONDITION THAT INTERFERES WITH DAILY LIVING ACTIVITIES, INCLUDING BUT NOT LIMITED TO EATING, DRESSING, MOBILITY AND TAKING MEDICATIONS AND WHO HAS DOCUMENTATION OF SUCH MEDICAL CONDITION FROM A MEDICAL PROFESSIONAL.

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

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(4) THE COMMISSIONER MAY REQUIRE A TAXPAYER TO FURNISH, AS SUPPORT OF HIS OR HER CLAIM FOR CREDIT UNDER THIS SUBSECTION, RECEIPTS FOR QUALIFIED CARE EXPENSES OR OTHER SUCH PROOFS OF PAYMENT AS SHALL SATISFY THE COMMISSIONER.

S 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law.