

2249

2011-2012 Regular Sessions

I N S E N A T E

January 18, 2011

Introduced by Sen. KRUGER -- read twice and ordered printed, and when printed to be committed to the Committee on Cities

AN ACT to amend the general city law, in relation to providing for the granting of a deduction in personal income tax imposed by a city for home security expenses

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

1 Section 1. The third undesignated paragraph of section 25-a of the
2 general city law is amended by adding a new subparagraph (d) to read as
3 follows:
4 (D) ANY SUCH LOCAL LAW MAY BE AMENDED TO PROVIDE THAT AN INDIVIDUAL
5 WHO IS OWNER OCCUPANT OF A ONE, TWO, THREE, FOUR OR FIVE FAMILY HOME
6 SHALL BE ENTITLED TO SUBTRACT FROM HIS OR HER FEDERAL ADJUSTED GROSS
7 INCOME THE EXPENSES OF PROVIDING SECURITY FOR HIS OR HER HOME INCLUDING
8 EXTERIOR LIGHTING, BURGLAR AND FIRE ALARMS AND SUCH OTHER SECURITY
9 EXPENSES AS SHALL BE ALLOWABLE PURSUANT TO THE PROVISIONS OF SUCH LOCAL
10 LAW.
11 S 2. This act shall take effect on the first of January next succeed-
12 ing the date on which it shall have become a law.

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

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