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

139

2011-2012 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 5, 2011

Introduced by M. of A. MONTESANO, RAIA, SALADINO -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to allowing a tax credit for expenses by parents for autistic children

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) CREDIT FOR EXPENSES BY PARENTS FOR AUTISTIC CHILDREN. FOR TAXABLE YEARS BEGINNING AFTER DECEMBER THIRTY-FIRST, TWO THOUSAND TEN, A TAXPAYER SHALL BE ALLOWED A CREDIT AGAINST THE TAX IMPOSED BY THIS ARTICLE FOR EXPENSES OF A PRIVATE SCHOOL, INCLUDING TUITION, ROOM, BOARD AND EDUCATIONAL SUPPLIES, TUTORS OR ADDITIONAL EDUCATIONAL SERVICES, EXPENDED BY PARENTS FOR THEIR AUTISTIC CHILDREN, IF SUCH EXPENSES ARE REQUIRED BECAUSE THE CHILD HAS BEEN DIAGNOSED BY A PHYSICIAN AS HAVING THE DISEASE OF AUTISM. THE AMOUNT OF THE CREDIT SHALL BE UP TO FIVE THOUSAND DOLLARS FOR SUCH EXPENSES MADE DURING THE TAXABLE YEAR PER CHILD.

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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