

5259

2011-2012 Regular Sessions

I N   A S S E M B L Y

February 14, 2011

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Introduced by M. of A. HOOPER, WEPRIN -- Multi-Sponsored by -- M. of A. BENEDETTO, CLARK, CYMBROWITZ, DESTITO, MAYERSOHN, PHEFFER, J. RIVERA, ROBINSON, TITUS, TOWNS, WRIGHT, ZEBROWSKI -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to granting a deduction in personal income tax for home security expenses

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

1     Section 1. Subsection (d) of section 615 of the tax law is amended by  
2     adding a new paragraph 5 to read as follows:

3     (5) AN AMOUNT, NOT EXCEEDING FIVE HUNDRED DOLLARS IN THE AGGREGATE,  
4     FOR THE EXPENSES INCURRED BY A TAXPAYER WHO IS OWNER OCCUPANT OF A ONE,  
5     TWO, OR THREE FAMILY HOME FOR PROVIDING SECURITY FOR HIS OR HER HOME  
6     INCLUDING, BUT NOT LIMITED TO, EXTERIOR LIGHTING, BURGLAR AND FIRE  
7     ALARMS.

8     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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