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

3733--A

2011-2012 Regular Sessions

I N S E N A T E

March 2, 2011

Introduced by Sens. OPPENHEIMER, DIAZ -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to creating a tax credit for disabled persons; qualification

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 (c-2) to read as follows:

(C-2) DISABLED PERSONS REAL PROPERTY TAX CREDIT. (1) FOR THE PURPOSES OF THIS SECTION:

(I) AS USED IN THIS SECTION, "DISABLED" MEANS A PHYSICAL, MENTAL OR MEDICAL IMPAIRMENT, RESULTING FROM ANATOMICAL, PHYSIOLOGICAL OR NEUROLOGICAL CONDITIONS, WHICH PREVENTS THE EXERCISE OF A NORMAL BODILY FUNCTION OR IS DEMONSTRABLE BY MEDICALLY ACCEPTED CLINICAL LABORATORY DIAGNOSTIC TECHNIQUES AND IS OF A NATURE SUFFICIENT TO QUALIFY ANY SUCH PERSON OR PERSONS AS ELIGIBLE FOR FEDERAL SOCIAL SECURITY DISABILITY BENEFITS.

(II) "HOUSEHOLD" OR "MEMBERS OF THE HOUSEHOLD" MEANS A DISABLED TAXPAYER AND ALL OTHER PERSONS, NOT NECESSARILY RELATED, WHO HAVE THE SAME RESIDENCE AND SHARE ITS FURNISHINGS, FACILITIES AND ACCOMMODATIONS. SUCH TERMS SHALL NOT INCLUDE A TENANT, SUBTENANT, ROOMER OR BOARDER WHO IS NOT RELATED TO THE DISABLED TAXPAYER IN ANY DEGREE SPECIFIED IN PARAGRAPHS ONE THROUGH EIGHT OF SUBSECTION (A) OF SECTION ONE HUNDRED FIFTY-TWO OF THE INTERNAL REVENUE CODE. PROVIDED, HOWEVER, NO PERSON MAY BE A MEMBER OF MORE THAN ONE HOUSEHOLD AT ONE TIME.

(III) "HOUSEHOLD GROSS INCOME" MEANS THE AGGREGATE ADJUSTED GROSS INCOME OF ALL MEMBERS OF THE HOUSEHOLD FOR THE TAXABLE YEAR AS REPORTED

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

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FOR FEDERAL INCOME TAX PURPOSES, OR WHICH WOULD BE REPORTED AS ADJUSTED GROSS INCOME IF A FEDERAL INCOME TAX RETURN WERE REQUIRED TO BE FILED, WITH THE MODIFICATIONS IN SUBSECTION (B) OF SECTION SIX HUNDRED TWELVE OF THIS ARTICLE BUT WITHOUT THE MODIFICATIONS IN SUBSECTION (C) OF SUCH SECTION, PLUS ANY PORTION OF THE GAIN FROM THE SALE OR EXCHANGE OF PROPERTY OTHERWISE EXCLUDED FROM SUCH AMOUNT; EARNED INCOME FROM SOURCES WITHOUT THE UNITED STATES EXCLUDABLE FROM FEDERAL GROSS INCOME BY SECTION NINE HUNDRED ELEVEN OF THE INTERNAL REVENUE CODE; SUPPORT MONEY NOT INCLUDED IN ADJUSTED GROSS INCOME; NONTAXABLE STRIKE BENEFITS; SUPPLEMENTAL SECURITY INCOME PAYMENTS; THE GROSS AMOUNT OF ANY PENSION OR ANNUITY BENEFITS TO THE EXTENT NOT INCLUDED IN SUCH ADJUSTED GROSS INCOME (INCLUDING, BUT NOT LIMITED TO, RAILROAD RETIREMENT BENEFITS AND ALL PAYMENTS RECEIVED UNDER THE FEDERAL SOCIAL SECURITY ACT AND VETERANS' DISABILITY PENSIONS); DISABILITY BENEFITS EXCLUDABLE FROM SUCH ADJUSTED GROSS INCOME BY SUBSECTION (D) OF SECTION ONE HUNDRED FIVE OF THE INTERNAL REVENUE CODE; ALL PAYMENTS RECEIVED UNDER THE STATE UNEMPLOYMENT INSURANCE LAWS; NONTAXABLE INTEREST RECEIVED FROM THE STATE OF NEW YORK, ITS AGENCIES, INSTRUMENTALITIES, PUBLIC CORPORATIONS OR POLITICAL SUBDIVISIONS (INCLUDING A PUBLIC CORPORATION CREATED PURSUANT TO AGREEMENT OR COMPACT WITH ANOTHER STATE OR CANADA); WORKERS' COMPENSATION; THE GROSS AMOUNT OF "LOSS-OF-TIME" INSURANCE; AND THE AMOUNT OF CASH PUBLIC ASSISTANCE AND RELIEF, OTHER THAN MEDICAL ASSISTANCE FOR THE NEEDY, PAID TO OR FOR THE BENEFIT OF THE DISABLED TAXPAYER OR MEMBERS OF HIS OR HER HOUSEHOLD. HOUSEHOLD GROSS INCOME SHALL NOT INCLUDE SURPLUS FOODS OR OTHER RELIEF IN KIND. PROVIDED, FURTHER, HOUSEHOLD GROSS INCOME SHALL ONLY INCLUDE ALL SUCH INCOME RECEIVED BY ALL MEMBERS OF THE HOUSEHOLD WHILE MEMBERS OF SUCH HOUSEHOLD.

(IV) "RESIDENCE" MEANS A DWELLING IN THIS STATE, WHETHER OWNED OR RENTED, AND SO MUCH OF THE LAND ABUTTING IT, NOT EXCEEDING ONE ACRE, AS IS REASONABLY NECESSARY FOR USE OF THE DWELLING AS A HOME, AND MAY CONSIST OF A PART OF A MULTI-DWELLING OR MULTI-PURPOSE BUILDING INCLUDING A COOPERATIVE OR CONDOMINIUM, AND RENTAL UNITS WITHIN A SINGLE DWELLING. RESIDENCE INCLUDES A TRAILER OR MOBILE HOME, USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES AND DEFINED AS REAL PROPERTY PURSUANT TO PARAGRAPH (G) OF SUBDIVISION TWELVE OF SECTION ONE HUNDRED TWO OF THE REAL PROPERTY TAX LAW.

(V) "QUALIFYING REAL PROPERTY TAXES" MEANS ALL REAL PROPERTY TAXES, SPECIAL AD VALOREM LEVIES AND SPECIAL ASSESSMENTS, EXCLUSIVE OF PENALTIES AND INTEREST, LEVIED ON THE RESIDENCE OF A DISABLED TAXPAYER AND PAID DURING THE TAXABLE YEAR, AS WELL AS ANY ADDITIONAL AMOUNT THAT WOULD HAVE BEEN LEVIED IN THE ABSENCE OF AN EXEMPTION FROM REAL PROPERTY TAXATION PURSUANT TO SECTION FOUR HUNDRED SIXTY-SEVEN OF THE REAL PROPERTY TAX LAW. IF TENANT-STOCKHOLDERS IN A COOPERATIVE HOUSING CORPORATION HAVE MET THE REQUIREMENTS OF SECTION TWO HUNDRED SIXTEEN OF THE INTERNAL REVENUE CODE BY WHICH THEY ARE ALLOWED A DEDUCTION FOR REAL ESTATE TAXES, THE AMOUNT OF TAXES SO ALLOWABLE, OR WHICH WOULD BE ALLOWABLE IF THE TAXPAYER HAD FILED RETURNS ON A CASH BASIS, SHALL BE QUALIFYING REAL PROPERTY TAXES. IF A RESIDENCE IS OWNED BY TWO OR MORE INDIVIDUALS AS JOINT TENANTS OR TENANTS IN COMMON, AND ONE OR MORE THAN ONE INDIVIDUAL IS NOT A MEMBER OF THE HOUSEHOLD, QUALIFYING REAL PROPERTY TAXES IS THAT PART OF SUCH TAXES ON THE RESIDENCE WHICH REFLECTS THE OWNERSHIP PERCENTAGE OF THE DISABLED TAXPAYER AND MEMBERS OF HIS OR HER HOUSEHOLD. IF A RESIDENCE IS AN INTEGRAL PART OF A LARGER UNIT, QUALIFYING REAL PROPERTY TAXES SHALL BE LIMITED TO THAT AMOUNT OF SUCH TAXES PAID AS MAY BE REASONABLY APPORTIONED TO SUCH RESIDENCE. IF A HOUSEHOLD OWNS AND OCCUPIES TWO OR MORE RESIDENCES DURING DIFFERENT PERIODS IN

THE SAME TAXABLE YEAR, QUALIFYING REAL PROPERTY TAXES SHALL BE THE SUM OF THE PRORATED QUALIFYING REAL PROPERTY TAXES ATTRIBUTABLE TO THE HOUSEHOLD DURING THE PERIODS SUCH HOUSEHOLD OCCUPIES EACH OF SUCH RESIDENCES. IF THE HOUSEHOLD OWNS AND OCCUPIES A RESIDENCE FOR PART OF THE TAXABLE YEAR AND RENTS A RESIDENCE FOR PART OF THE SAME TAXABLE YEAR, IT MAY INCLUDE BOTH THE PRORATION OF QUALIFYING REAL PROPERTY TAXES ON THE RESIDENCE OWNED AND THE REAL PROPERTY TAX EQUIVALENT WITH RESPECT TO THE MONTHS THE RESIDENCE IS RENTED. PROVIDED, HOWEVER, FOR PURPOSES OF THE CREDIT ALLOWED UNDER THIS SUBSECTION, QUALIFYING REAL PROPERTY TAXES MAY BE INCLUDED BY A DISABLED TAXPAYER ONLY TO THE EXTENT THAT SUCH TAXPAYER OR THE SPOUSE OF SUCH TAXPAYER OCCUPYING SUCH RESIDENCE FOR SIX MONTHS OR MORE OF THE TAXABLE YEAR OWNS OR HAS OWNED THE RESIDENCE AND PAID SUCH TAXES.

(VI) "REAL PROPERTY TAX EQUIVALENT" MEANS TWENTY-FIVE PERCENT OF THE ADJUSTED RENT ACTUALLY PAID IN THE TAXABLE YEAR BY A HOUSEHOLD SOLELY FOR THE RIGHT OF OCCUPANCY OF ITS NEW YORK RESIDENCE FOR THE TAXABLE YEAR.

IF (A) A RESIDENCE IS RENTED TO TWO OR MORE INDIVIDUALS AS CO-TENANTS, OR SUCH INDIVIDUALS SHARE IN THE PAYMENT OF A SINGLE RENT FOR THE RIGHT OF OCCUPANCY OF SUCH RESIDENCE, AND (B) EACH OF SUCH INDIVIDUALS IS A MEMBER OF A DIFFERENT HOUSEHOLD, ONE OR MORE OF WHICH INDIVIDUALS SHARES SUCH RESIDENCE, REAL PROPERTY TAX EQUIVALENT IS THAT PORTION OF TWENTY-FIVE PERCENT OF THE ADJUSTED RENT PAID IN THE TAXABLE YEAR WHICH REFLECTS THAT PORTION OF THE RENT ATTRIBUTABLE TO THE DISABLED TAXPAYER AND THE MEMBERS OF HIS OR HER HOUSEHOLD.

(VII) "ADJUSTED RENT" MEANS RENTAL PAID FOR THE RIGHT OF OCCUPANCY OF A RESIDENCE, EXCLUDING CHARGES FOR HEAT, GAS, ELECTRICITY, FURNISHINGS AND BOARD. WHERE CHARGES FOR HEAT, GAS, ELECTRICITY, FURNISHINGS OR BOARD ARE INCLUDED IN RENTAL BUT WHERE SUCH CHARGES AND THE AMOUNT THEREOF ARE NOT SEPARATELY SET FORTH IN A WRITTEN RENTAL AGREEMENT, FOR PURPOSES OF DETERMINING ADJUSTED RENT THE DISABLED TAXPAYER SHALL REDUCE RENTAL PAID AS FOLLOWS:

(A) FOR HEAT, OR HEAT AND GAS, DEDUCT FIFTEEN PERCENT OF RENTAL PAID.

(B) FOR HEAT, GAS AND ELECTRICITY, DEDUCT TWENTY PERCENT OF RENTAL PAID.

(C) FOR HEAT, GAS, ELECTRICITY AND FURNISHINGS, DEDUCT TWENTY-FIVE PERCENT OF RENTAL PAID.

(D) FOR HEAT, GAS, ELECTRICITY, FURNISHINGS AND BOARD, DEDUCT FIFTY PERCENT OF RENTAL PAID.

IF THE COMMISSIONER DETERMINES THAT THE ADJUSTED RENT SHOWN ON THE RETURN IS EXCESSIVE, THE COMMISSIONER MAY REDUCE SUCH RENT, FOR PURPOSES OF THE COMPUTATION OF THE CREDIT, TO AN AMOUNT SUBSTANTIALLY EQUIVALENT TO RENT FOR A COMPARABLE ACCOMMODATION.

(2) FOR TAXABLE YEARS BEGINNING IN TWO THOUSAND TWELVE AND THEREAFTER, A DISABLED TAXPAYER SHALL BE ALLOWED A CREDIT, AS HEREINAFTER PROVIDED IN PARAGRAPH THREE OF THIS SUBSECTION AGAINST THE TAXES IMPOSED BY THIS ARTICLE REDUCED BY THE CREDITS PERMITTED BY THIS ARTICLE. IF THE CREDIT EXCEEDS THE TAX, AS SO REDUCED, FOR SUCH YEAR UNDER THIS ARTICLE, THE DISABLED TAXPAYER MAY RECEIVE, AND THE COMPTROLLER, SUBJECT TO A CERTIFICATE FROM THE COMMISSIONER, SHALL PAY AS AN OVERPAYMENT, WITHOUT INTEREST, ANY EXCESS BETWEEN SUCH TAX, AS SO REDUCED, AND THE AMOUNT OF THE CREDIT. IF A DISABLED TAXPAYER IS NOT REQUIRED TO FILE A RETURN PURSUANT TO SECTION SIX HUNDRED FIFTY-ONE OF THIS ARTICLE, A DISABLED TAXPAYER MAY, NEVERTHELESS, RECEIVE AND THE COMPTROLLER, SUBJECT TO A CERTIFICATE OF THE COMMISSIONER, SHALL PAY AS AN OVERPAYMENT THE FULL AMOUNT OF THE CREDIT, WITHOUT INTEREST.

(3) FOR TAXABLE YEARS BEGINNING IN TWO THOUSAND TWELVE AND THEREAFTER, FOR DISABLED TAXPAYERS THE AMOUNT OF THE CREDIT ALLOWABLE UNDER THIS SUBSECTION SHALL BE FIFTY PERCENT OR IN THE CASE OF A DISABLED TAXPAYER WHO HAS ELECTED TO INCLUDE AN ADDITIONAL AMOUNT PURSUANT TO SUBPARAGRAPH (V) OF PARAGRAPH ONE OF THIS SUBSECTION, TWENTY-FIVE PERCENT, OF THE EXCESS OF REAL PROPERTY TAXES OR OF THE EXCESS OF REAL PROPERTY TAX EQUIVALENT DETERMINED AS FOLLOWS:

IF HOUSEHOLD GROSS INCOME FOR THE TAXABLE YEAR IS:	EXCESS REAL PROPERTY TAXES ARE THE EXCESS OF THE REAL PROPERTY TAX EQUIVALENT OR THE EXCESS OF QUALIFYING REAL PROPERTY TAXES OVER THE FOLLOWING PERCENTAGE OF HOUSEHOLD GROSS INCOME:
$ 0 TO $ 3,000	3 1/2
$3,001 TO $ 5,000	4
$5,001 TO $ 7,000	4 1/2
$7,001 TO $ 9,000	5
$9,001 TO $11,000	5 1/2
$11,001 TO $14,000	6
$14,001 TO $18,000	6 1/2

NOTWITHSTANDING THE FOREGOING PROVISIONS, THE MAXIMUM CREDIT DETERMINED UNDER THIS PARAGRAPH WITH RESPECT TO ANY TAXPAYER SHALL NOT EXCEED AN AMOUNT SHOWN IN COLUMN TWO BELOW.

COLUMN 1 IF HOUSEHOLD GROSS INCOME FOR THE TAXABLE YEAR IS:	COLUMN 2 THE MAXIMUM CREDIT FOR DISABLED TAXPAYERS SHALL BE:
$ 0 TO $ 1,000	$375
$1,001 TO $ 2,000	$358
$2,001 TO $ 3,000	$341
$3,001 TO $ 4,000	$324
$4,001 TO $ 5,000	$307
$5,001 TO $ 6,000	$290
$6,001 TO $ 7,000	$273
$7,001 TO $ 8,000	$256
$8,001 TO $ 9,000	$239
$9,001 TO $10,000	$222
$10,001 TO $11,000	$205
$11,001 TO $12,000	$188
$12,001 TO $13,000	$171
$13,001 TO $14,000	$154
$14,001 TO $15,000	$137
$15,001 TO $16,000	$120
$16,001 TO $17,000	$103
$17,001 TO $18,000	$ 86

(4) IF A DISABLED TAXPAYER OCCUPIES A RESIDENCE FOR A PERIOD OF LESS THAN TWELVE MONTHS DURING THE TAXABLE YEAR OR OCCUPIES TWO OR MORE RESIDENCES DURING DIFFERENT PERIODS IN SUCH TAXABLE YEAR, THE CREDIT ALLOWED PURSUANT TO THIS SUBSECTION SHALL BE COMPUTED IN SUCH MANNER AS THE COMMISSIONER MAY, BY REGULATION, PRESCRIBE IN ORDER TO PROPERLY REFLECT THE CREDIT OR PORTION THEREOF ATTRIBUTABLE TO SUCH RESIDENCE OR RESIDENCES AND SUCH PERIOD OR PERIODS.

(5) THE COMMISSIONER MAY PRESCRIBE THAT THE CREDIT UNDER THIS SUBSECTION SHALL BE DETERMINED IN WHOLE OR IN PART BY THE USE OF TABLES

PRESCRIBED BY SUCH COMMISSIONER. SUCH TABLES SHALL SET FORTH THE CREDIT TO THE NEAREST DOLLAR.

(6) ONLY ONE CREDIT PER HOUSEHOLD AND PER A DISABLED TAXPAYER SHALL BE ALLOWED PER TAXABLE YEAR UNDER THIS SUBSECTION. WHEN TWO OR MORE MEMBERS OF A HOUSEHOLD ARE ABLE TO MEET THE QUALIFICATIONS FOR A DISABLED TAXPAYER, THE CREDIT SHALL BE EQUALLY DIVIDED BETWEEN OR AMONG SUCH INDIVIDUALS UNLESS SUCH INDIVIDUALS FILE WITH THE COMMISSIONER A WRITTEN AGREEMENT AMONG SUCH INDIVIDUALS SETTING FORTH A DIFFERENT DIVISION.

(I) PROVIDED, HOWEVER, WHERE A JOINT INCOME TAX RETURN HAS BEEN FILED PURSUANT TO THE PROVISIONS OF SECTION SIX HUNDRED FIFTY-ONE OF THIS ARTICLE BY A DISABLED TAXPAYER AND HIS OR HER SPOUSE (OR WHERE BOTH SPOUSES ARE DISABLED TAXPAYERS AND HAVE FILED SUCH JOINT RETURN), THE CREDIT, OR THE PORTION OF THE CREDIT IF DIVIDED, TO WHICH THE HUSBAND AND WIFE ARE ENTITLED SHALL BE APPLIED AGAINST THE TAX OF BOTH SPOUSES AND ANY OVERPAYMENT SHALL BE MADE TO BOTH SPOUSES.

(II) WHERE A DISABLED TAXPAYER AND HIS OR HER SPOUSE (OR WHERE BOTH SPOUSES ARE DISABLED TAXPAYERS) FILE THEIR SEPARATE RETURNS ON A SINGLE FORM UNDER SECTION SIX HUNDRED FIFTY-ONE OF THIS ARTICLE, THE CREDIT, OR THE PORTION OF THE CREDIT IF DIVIDED, ALLOWED TO THE DISABLED TAXPAYER MAY BE OFFSET BY THE COMMISSIONER AGAINST THE TAX LIABILITY OF THE OTHER SPOUSE PROVIDED, HOWEVER, IF THE RETURN OF EITHER SPOUSE INCLUDES A DEMAND THAT ANY OVERPAYMENT OF TAXES MADE BY HIM OR HER SHALL BE APPLIED ONLY ON ACCOUNT OF HIS OR HER SEPARATE LIABILITY, THE CREDIT, OR THE PORTION OF THE CREDIT IF DIVIDED, SHALL ALSO BE SO APPLIED.

(III) WHERE ANY RETURN REQUIRED TO BE FILED PURSUANT TO THE PROVISIONS OF SECTION SIX HUNDRED FIFTY-ONE OF THIS ARTICLE IS COMBINED WITH THE RETURN OF TAX IMPOSED BY A LOCAL LAW OF THE CITY OF NEW YORK PURSUANT TO THE AUTHORITY OF ARTICLE THIRTY OF THIS CHAPTER OR FORMER ARTICLE TWO-E OF THE GENERAL CITY LAW, THE CREDIT OR THE PORTION OF THE CREDIT IF DIVIDED, ALLOWED TO THE DISABLED TAXPAYER MAY BE APPLIED BY THE COMMISSIONER TOWARD ANY LIABILITY FOR THE STATE TAXES IMPOSED UNDER THIS CHAPTER AND THE AFOREMENTIONED LOCAL TAXES.

(7) NO CREDIT SHALL BE GRANTED UNDER THIS SUBSECTION:

(I) FOR THE TAXABLE YEARS BEGINNING IN TWO THOUSAND EIGHT AND THEREAFTER IF HOUSEHOLD GROSS INCOME FOR THE TAXABLE YEAR EXCEEDS EIGHTEEN THOUSAND DOLLARS.

(II) TO A PROPERTY OWNER UNLESS: (A) THE PROPERTY IS USED FOR RESIDENTIAL PURPOSES; AND (B) NOT MORE THAN TWENTY PERCENT OF THE RENTAL INCOME, IF ANY, FROM THE PROPERTY IS FROM RENTAL FOR NONRESIDENTIAL PURPOSES; AND (C) THE PROPERTY IS OCCUPIED AS A RESIDENCE IN WHOLE OR IN PART BY ONE OR MORE OF THE OWNERS OF THE PROPERTY.

(III) TO AN INDIVIDUAL WITH RESPECT TO WHOM A DEDUCTION UNDER SECTION ONE HUNDRED FIFTY-ONE (E) OF THE INTERNAL REVENUE CODE IS ALLOWABLE TO ANOTHER TAXPAYER FOR THE TAXABLE YEAR.

(IV) TO A TENANT IF ADJUSTED RENT FOR THE RESIDENCE EXCEEDS THREE HUNDRED DOLLARS PER MONTH AND FOR TAXABLE YEARS BEGINNING IN TWO THOUSAND EIGHT AND THEREAFTER, IF THE ADJUSTED RENT EXCEEDS FOUR HUNDRED FIFTY DOLLARS PER MONTH ON AVERAGE.

(V) TO AN INDIVIDUAL WITH RESPECT TO WHOM A DEDUCTION UNDER SECTION ONE HUNDRED FIFTY-ONE (E) OF THE INTERNAL REVENUE CODE IS ALLOWABLE TO ANOTHER TAXPAYER FOR THE TAXABLE YEAR.

(VI) WITH RESPECT TO A RESIDENCE THAT IS WHOLLY EXEMPTED FROM REAL PROPERTY TAXATION.

(VII) TO AN INDIVIDUAL WHO IS NOT A RESIDENT INDIVIDUAL OF THE STATE FOR THE ENTIRE TAXABLE YEAR.

(8) THE RIGHT TO CLAIM A CREDIT WHERE SUCH CREDIT HAS BEEN DIVIDED UNDER THIS SUBSECTION, SHALL BE PERSONAL TO THE DISABLED TAXPAYER AND SHALL NOT SURVIVE HIS OR HER DEATH, BUT SUCH RIGHT MAY BE EXERCISED ON BEHALF OF A CLAIMANT BY HIS OR HER LEGAL GUARDIAN OR ATTORNEY IN FACT DURING HIS OR HER LIFETIME.

(9) IF A DISABLED TAXPAYER IS NOT REQUIRED TO FILE A RETURN PURSUANT TO SECTION SIX HUNDRED FIFTY-ONE OF THIS ARTICLE, A CLAIM FOR A CREDIT MAY BE TAKEN ON A RETURN FILED WITH THE COMMISSIONER WITHIN THREE YEARS FROM THE TIME IT WOULD HAVE BEEN REQUIRED THAT A RETURN BE FILED PURSUANT TO SUCH SECTION HAD THE DISABLED TAXPAYER HAD A TAXABLE YEAR ENDING ON DECEMBER THIRTY-FIRST. RETURNS UNDER THIS PARAGRAPH SHALL BE IN SUCH FORM AS SHALL BE PRESCRIBED BY THE COMMISSIONER, WHO SHALL MAKE AVAILABLE SUCH FORMS AND INSTRUCTIONS FOR FILING SUCH RETURNS.

(10) THE COMMISSIONER MAY REQUIRE A DISABLED TAXPAYER TO FURNISH THE FOLLOWING INFORMATION IN SUPPORT OF HIS OR HER CLAIM FOR CREDIT UNDER THIS SUBSECTION: HOUSEHOLD GROSS INCOME, RENT PAID, NAME AND ADDRESS OF OWNER OR MANAGING AGENT OF THE PROPERTY RENTED, REAL PROPERTY TAXES LEVIED OR THAT WOULD HAVE BEEN LEVIED IN THE ABSENCE OF AN EXEMPTION FROM REAL PROPERTY TAX PURSUANT TO SECTION FOUR HUNDRED SIXTY-SEVEN OF THE REAL PROPERTY TAX LAW, THE NAMES OF MEMBERS OF THE HOUSEHOLD AND OTHER DISABLED TAXPAYERS OCCUPYING THE SAME RESIDENCE AND THEIR IDENTIFYING NUMBERS INCLUDING SOCIAL SECURITY NUMBERS, HOUSEHOLD GROSS INCOME, SIZE AND NATURE OF PROPERTY CLAIMED AS RESIDENCE AND ALL OTHER INFORMATION WHICH MAY BE REQUIRED BY THE COMMISSIONER TO DETERMINE THE CREDIT.

(11) THE PROVISIONS OF THIS ARTICLE, INCLUDING THE PROVISIONS OF SECTIONS SIX HUNDRED FIFTY-THREE, SIX HUNDRED FIFTY-EIGHT, AND SIX HUNDRED FIFTY-NINE AND THE PROVISIONS OF PART SIX OF THIS ARTICLE RELATING TO PROCEDURE AND ADMINISTRATION, INCLUDING THE JUDICIAL REVIEW OF THE DECISIONS OF THE TAX APPEALS TRIBUNAL, EXCEPT SO MUCH OF SECTION SIX HUNDRED EIGHTY-SEVEN OF THIS ARTICLE WHICH PERMITS A CLAIM FOR CREDIT OR REFUND TO BE FILED AFTER THE PERIOD PROVIDED FOR IN PARAGRAPH NINE OF THIS SUBSECTION AND EXCEPT SECTIONS SIX HUNDRED FIFTY-SEVEN, SIX HUNDRED EIGHTY-EIGHT AND SIX HUNDRED NINETY-SIX OF THIS ARTICLE, SHALL APPLY TO THE PROVISIONS OF THIS SUBSECTION IN THE SAME MANNER AND WITH THE SAME FORCE AND EFFECT AS IF THE LANGUAGE OF THOSE PROVISIONS HAD BEEN INCORPORATED IN FULL INTO THIS SUBSECTION AND HAD EXPRESSLY REFERRED TO THE CREDIT ALLOWED OR RETURNS FILED UNDER THIS SUBSECTION, EXCEPT TO THE EXTENT THAT ANY SUCH PROVISION IS EITHER INCONSISTENT WITH A PROVISION OF THIS SUBSECTION OR IS NOT RELEVANT TO THIS SUBSECTION. AS USED IN SUCH SECTIONS AND SUCH PART, THE TERM "TAXPAYER" SHALL INCLUDE A DISABLED TAXPAYER UNDER THIS SUBSECTION AND, NOTWITHSTANDING THE PROVISIONS OF SUBSECTION (E) OF SECTION SIX HUNDRED NINETY-SEVEN OF THIS ARTICLE, WHERE A DISABLED TAXPAYER HAS PROTESTED THE DENIAL OF A CLAIM FOR CREDIT UNDER THIS SUBSECTION AND THE TIME TO FILE A PETITION FOR REDETERMINATION OF A DEFICIENCY OR FOR A REFUND HAS NOT EXPIRED, HE OR SHE SHALL, SUBJECT TO SUCH CONDITIONS AS MAY BE SET BY THE COMMISSIONER, RECEIVE SUCH INFORMATION: (I) WHICH IS CONTAINED IN ANY RETURN FILED UNDER THIS ARTICLE BY A MEMBER OF HIS OR HER HOUSEHOLD FOR THE TAXABLE YEAR FOR WHICH THE CREDIT IS CLAIMED; AND (II) WHICH THE COMMISSIONER FINDS IS RELEVANT AND MATERIAL TO THE ISSUE OF WHETHER SUCH CLAIM WAS PROPERLY DENIED. THE COMMISSIONER SHALL HAVE THE AUTHORITY TO PROMULGATE SUCH RULES AND REGULATIONS AS MAY BE NECESSARY FOR THE PROCESSING, DETERMINATION AND GRANTING OF CREDITS AND REFUNDS UNDER THIS SUBSECTION.

(12) THE COMMISSIONER MAY REQUEST THE COOPERATION OF THE STATE BOARD OF REAL PROPERTY SERVICES IN CARRYING OUT THE PROVISIONS OF THIS SUBSECTION. SUCH BOARD MAY PROMULGATE SUCH RULES AND REGULATIONS,

SUBJECT TO PRIOR CONSULTATION WITH THE COMMISSIONER, AS MAY BE NECESSARY TO PROVIDE SUCH ASSISTANCE WITH RESPECT TO THE DETERMINATION OF FULL VALUE OF REAL PROPERTY FOR PURPOSES OF THE CREDIT ALLOWED UNDER THIS SUBSECTION.

(13) NOTWITHSTANDING ANY OTHER PROVISIONS OF THIS ARTICLE, THE CREDIT ALLOWED UNDER THIS SUBSECTION SHALL BE DETERMINED AFTER THE DETERMINATION AND APPLICATION OF ANY OTHER CREDITS PERMITTED UNDER THE PROVISIONS OF THIS ARTICLE.

S 2. This act shall take effect immediately and shall apply to all taxable years commencing after December 31, 2012.