

3510--A

2013-2014 Regular Sessions

I N   S E N A T E

February 5, 2013

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Introduced by Sen. BALL -- 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 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:

1     Section 1. Section 606 of the tax law is amended by adding a new  
2     subsection (u) to read as follows:  
3     (U) CREDIT FOR EXPENSES BY PARENTS FOR AUTISTIC CHILDREN. FOR TAXABLE  
4     YEARS BEGINNING AFTER DECEMBER THIRTY-FIRST, TWO THOUSAND THIRTEEN, A  
5     TAXPAYER SHALL BE ALLOWED A CREDIT AGAINST THE TAX IMPOSED BY THIS ARTI-  
6     CLE FOR EXPENSES OF A PRIVATE SCHOOL, INCLUDING TUITION, ROOM, BOARD AND  
7     EDUCATIONAL SUPPLIES, TUTORS OR ADDITIONAL EDUCATIONAL SERVICES,  
8     EXPENDED BY PARENTS FOR THEIR AUTISTIC CHILDREN, IF SUCH EXPENSES ARE  
9     REQUIRED BECAUSE THE CHILD HAS BEEN DIAGNOSED BY A PHYSICIAN AS HAVING  
10    THE DISEASE OF AUTISM. THE AMOUNT OF THE CREDIT SHALL BE UP TO  
11    TWENTY-FIVE THOUSAND DOLLARS FOR SUCH EXPENSES MADE DURING THE TAXABLE  
12    YEAR PER CHILD.  
13    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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