

3744--A

2013-2014 Regular Sessions

I N S E N A T E

February 13, 2013

Introduced by Sen. ADDABBO -- 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 a child care tax credit

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

1 Section 1. Subsections (yy) and (zz) of section 606 of the tax law, as
2 relettered by section 5 of part H of chapter 1 of the laws of 2003, are
3 relettered subsection (yyy) and (zzz) and a new subsection (xx) is added
4 to read as follows:
5 (XX) CHILD CARE CREDIT. (1) ALLOWANCE OF CREDIT. A RESIDENT TAXPAYER
6 SHALL BE ALLOWED A CREDIT AGAINST THE TAXES IMPOSED BY THIS ARTICLE FOR
7 CHILD CARE EXPENSES.
8 (2) CHILD CARE. CHILD CARE MEANS CARE PROVIDED TO A QUALIFYING CHILD
9 OF THE TAXPAYER FOR THE PURPOSES OF ALLOWING THE TAXPAYER TO BE GAINFUL-
10 LY EMPLOYED, TO SEEK EMPLOYMENT OR TO ATTEND SCHOOL ON A FULL-TIME OR
11 PART-TIME BASIS, EXCEPT THAT THE TERM DOES NOT INCLUDE CARE PROVIDED BY:
12 (A) THE CHILD'S PARENT OR GUARDIAN, UNLESS THE CARE IS PROVIDED BY THE
13 PARENT IN A CERTIFIED OR REGISTERED CHILD CARE FACILITY; OR THE PARENT
14 OR GUARDIAN IS PHYSICALLY INCAPABLE OF CARING FOR THE CHILD; OR
15 (B) A CHILD OF THE TAXPAYER WHO HAS NOT YET ATTAINED AGE NINETEEN
16 YEARS OF AGE AT THE CLOSE OF THE TAX YEAR.
17 (3) CHILD CARE EXPENSES. CHILD CARE EXPENSES MEANS THE COSTS ASSOCI-
18 ATED WITH PROVIDING CHILD CARE TO A QUALIFYING CHILD OF A RESIDENT
19 TAXPAYER.
20 (4) QUALIFYING CHILD. QUALIFYING CHILD MEANS A CHILD OF THE TAXPAYER
21 WHO IS UNDER THIRTEEN YEARS OF AGE, OR WHO IS A DISABLED CHILD.

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

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1 (5) AMOUNT OF CREDIT. A RESIDENT TAXPAYER SHALL BE ALLOWED A CREDIT
2 AGAINST THE TAX IMPOSED BY THIS ARTICLE OF TWENTY-FIVE PERCENT OF THE
3 EXPENSES OF CHILD CARE.
4 S 2. This act shall take effect immediately and shall apply to taxable
5 years commencing on or after January 1, 2015.