

2015-2016 Regular Sessions

I N   A S S E M B L Y

(PREFILED)

January 7, 2015

---

Introduced by M. of A. DINOWITZ, ABBATE, BENEDETTO, COLTON, GUNTHER, JAFFEE, PAULIN, SCHIMMINGER, ZEBROWSKI, ROSENTHAL, CAMARA, TITONE -- Multi-Sponsored by -- M. of A. BARCLAY, BRENNAN, CLARK, DenDEKKER, DUPREY, GOTTFRIED, HEASTIE, HIKIND, KOLB, MAGEE, McKEVITT, RAIA -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to providing a tax credit for the cost of purchasing technology to remotely monitor persons with Alzheimer's disease and/or dementia

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 (ccc) to read as follows:  
3     (CCC) CREDIT FOR PURCHASING TECHNOLOGY TO REMOTELY MONITOR PERSONS  
4 SUFFERING FROM ALZHEIMER'S DISEASE AND/OR DEMENTIA. ANY FAMILY MEMBER  
5 AND/OR HOME HEALTH CARE WORKER WHO, IN ORDER TO DELIVER PROPER CARE,  
6 PURCHASES TECHNOLOGY TO REMOTELY MONITOR A PERSON DIAGNOSED WITH  
7 ALZHEIMER'S DISEASE OR ANOTHER DISORDER RELATING TO DEMENTIA, WHEN SUCH  
8 PERSON RESIDES AT HOME, SHALL BE ALLOWED A CREDIT AGAINST THE TAX OTHER-  
9 WISE IMPOSED UNDER THIS ARTICLE IN AN AMOUNT EQUAL TO THE COST OF SUCH  
10 DEVICE UP TO ONE THOUSAND DOLLARS.  
11     S 2. This act shall take effect immediately and shall apply to taxable  
12 years beginning on or after January 1, 2015.

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

LBD01555-01-5