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

109

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:

Section 1. Section 606 of the tax law is amended by adding a new subsection (ccc) to read as follows:

(CCC) CREDIT FOR PURCHASING TECHNOLOGY TO REMOTELY MONITOR PERSONS SUFFERING FROM ALZHEIMER'S DISEASE AND/OR DEMENTIA. ANY FAMILY MEMBER AND/OR HOME HEALTH CARE WORKER WHO, IN ORDER TO DELIVER PROPER CARE, PURCHASES TECHNOLOGY TO REMOTELY MONITOR A PERSON DIAGNOSED WITH ALZHEIMER'S DISEASE OR ANOTHER DISORDER RELATING TO DEMENTIA, WHEN SUCH PERSON RESIDES AT HOME, SHALL BE ALLOWED A CREDIT AGAINST THE TAX OTHERWISE IMPOSED UNDER THIS ARTICLE IN AN AMOUNT EQUAL TO THE COST OF SUCH DEVICE UP TO ONE THOUSAND DOLLARS.

S 2. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2015.

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

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