

1842

2015-2016 Regular Sessions

I N A S S E M B L Y

January 13, 2015

Introduced by M. of A. GUNTHER, ZEBROWSKI, TITONE, HOOPER, ABBATE,
SCHIMMINGER, GALEF, COLTON, CURRAN, WALTER, RAIA, LOPEZ, TENNEY --
Multi-Sponsored by -- M. of A. BARCLAY, CERETTO, CROUCH, FINCH --
read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to providing an additional
personal income tax exemption to an individual taxpayer who cares for
a parent or immediate family member, seventy years of age or older,
residing in the household of the taxpayer

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

1 Section 1. Section 616 of the tax law is amended by adding a new
2 subsection (c) to read as follows:
3 (C) ADDITIONAL EXEMPTION. IN ADDITION TO THE EXEMPTION PROVIDED FOR
4 IN SUBSECTION (A) OF THIS SECTION FOR TAXABLE YEARS BEGINNING AFTER
5 JANUARY FIRST, TWO THOUSAND SIXTEEN, A RESIDENT INDIVIDUAL SHALL BE
6 ALLOWED AN ADDITIONAL NEW YORK EXEMPTION OF ONE THOUSAND DOLLARS FOR
7 EACH DEPENDENT WHO IS OF THE AGE OF SEVENTY OR OLDER, WHOSE GROSS INCOME
8 FOR THE TAXABLE YEAR IS NOT MORE THAN FIVE THOUSAND DOLLARS, OR IN THE
9 CASE OF A HUSBAND AND WIFE WHERE INCOME IS DETERMINED JOINTLY, WHOSE
10 GROSS INCOME IS NOT MORE THAN SEVEN THOUSAND FIVE HUNDRED DOLLARS. FOR
11 THE PURPOSES OF THIS SUBSECTION THE TERM "DEPENDENT" SHALL MEAN ANY OF
12 THE FOLLOWING INDIVIDUALS FOR WHOM OVER ONE-HALF OF THE SUPPORT FOR THE
13 TAXABLE YEAR WAS RECEIVED FROM THE TAXPAYER, AND WHO HAVE RESIDED IN THE
14 PRINCIPAL RESIDENCE OF THE TAXPAYER FOR MORE THAN NINE MONTHS OF SUCH
15 TAXABLE YEAR:
16 (1) IMMEDIATE FAMILY MEMBER OR SIBLING OF THE TAXPAYER;
17 (2) THE MOTHER OR FATHER OF THE TAXPAYER; OR
18 (3) THE STEPMOTHER OR STEPFATHER OF THE TAXPAYER.
19 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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