

5399

2015-2016 Regular Sessions

I N   A S S E M B L Y

February 20, 2015

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Introduced by M. of A. RYAN -- read once and referred to the Committee  
on Ways and Means

AN ACT to amend the tax law, in relation to personal income tax  
exemptions for dependents receiving recommended vaccinations

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 two new  
2 subsections (c) and (d) to read as follows:  
3     (C) DEPENDENTS. THE COMMISSIONER SHALL INCLUDE SPACE ON THE PERSONAL  
4 INCOME TAX RETURN TO ENABLE A TAXPAYER TO INDICATE WHETHER HIS OR HER  
5 DEPENDENTS HAVE RECEIVED ALL RECOMMENDED VACCINATIONS BY THE DEPARTMENT  
6 OF HEALTH. NOTWITHSTANDING ANY OTHER PROVISION OF LAW, ALL MONIES  
7 RELATED TO A TAXPAYER'S FAILURE TO CLAIM HIS OR HER DEPENDENTS PURSUANT  
8 TO SUBSECTION (A) OF THIS SECTION, SHALL BE CREDITED TO THE DEPARTMENT  
9 OF HEALTH AND USED SPECIFICALLY FOR VACCINATION AWARENESS AND EDUCA-  
10 TIONAL PROGRAMMING. A TAXPAYER SHALL HAVE UP TO A YEAR FROM THE FILING  
11 DATE OF THEIR PERSONAL INCOME TAX RETURN TO AMEND SUCH RETURN AND CLAIM  
12 AN EXEMPTION FOR THEIR DEPENDENTS, IF EACH DEPENDENT CLAIMED RECEIVES  
13 ALL RECOMMENDED VACCINATIONS BY THE DEPARTMENT OF HEALTH WITHIN SUCH A  
14 YEAR.  
15     (D) AN EXEMPTION SHALL ONLY BE ALLOWED PURSUANT TO THIS SECTION FOR  
16 DEPENDENTS THAT HAVE RECEIVED ALL VACCINATIONS RECOMMENDED BY THE  
17 DEPARTMENT OF HEALTH UNDER ARTICLE TWENTY-ONE OF THE PUBLIC HEALTH LAW.  
18     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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