

10658

I N   A S S E M B L Y

June 10, 2016

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Introduced by COMMITTEE ON RULES -- (at request of M. of A. Simon) --  
read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing a tax deduction  
for the adoption of a child with special needs

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

1     Section 1. Subsection (d) of section 615 of the tax law is amended by  
2     adding a new paragraph 5 to read as follows:  
3     (5) AN AMOUNT EQUAL TO TEN THOUSAND DOLLARS FOR THE ADOPTION OF A  
4     CHILD WITH SPECIAL NEEDS. THE AMOUNT ALLOWED BY THIS PARAGRAPH MAY BE  
5     USED BY A TAXPAYER TO INCREASE HIS OR HER DEDUCTION IN EACH YEAR THAT  
6     THE TAXPAYER IS THE LEGAL PARENT OF A CHILD WITH SPECIAL NEEDS.  
7     FOR PURPOSES OF THIS PARAGRAPH, A CHILD WITH SPECIAL NEEDS SHALL MEAN  
8     ANY CHILD WHO IS UNDER THE AGE OF TWENTY-ONE AND WHO POSSESSES A SPECIFIC  
9     PHYSICAL, MENTAL, OR EMOTIONAL CONDITION OR DISABILITY OF SUCH SEVERITY  
10    OR KIND THAT, IN THE OPINION OF THE OFFICE OF CHILDREN AND FAMILY  
11    SERVICES, WOULD CONSTITUTE A SIGNIFICANT OBSTACLE TO THE CHILD'S  
12    ADOPTION.  
13    S 2. This act shall take effect immediately and shall apply to taxable  
14    years commencing on and after January 1, 2016.

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

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