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

794

2015-2016 Regular Sessions

I N A S S E M B L Y

January 7, 2015

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

AN ACT to amend the tax law, in relation to providing for a personal income tax deduction for certain vocational rehabilitation services expenses

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

Section 1. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 42 to read as follows:

(42) EXPENSES PAID OR INCURRED DURING THE TAXABLE YEAR FOR ANY SERVICES RENDERED PURSUANT TO AN INDIVIDUAL PLAN FOR EMPLOYMENT: (I) PREPARED BY EITHER THE OFFICE OF VOCATIONAL REHABILITATION WITHIN THE DEPARTMENT OF EDUCATION OR THE STATE COMMISSION FOR THE BLIND AND VISUALLY HANDICAPPED; AND (II) CERTIFIED BY A VOCATIONAL REHABILITATION COUNSELOR.

S 2. This act shall take effect immediately and shall apply to taxable years commencing on or after the first of January in the year in which it shall have become a law.

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

LBD06165-01-5