STATE OF NEW YORK

3485

2017-2018 Regular Sessions

IN ASSEMBLY

January 27, 2017

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 Assembly, do enact as follows:

Section 1. Section 616 of the tax law is amended by adding two new subsections (c) and (d) to read as follows:

(c) Dependents. The commissioner shall include space on the personal income tax return to enable a taxpayer to indicate whether his or her dependents have received all recommended vaccinations by the department of health. Notwithstanding any other provision of law, all monies related to a taxpayer's failure to claim his or her dependents pursuant to subsection (a) of this section, shall be credited to the department of health and used specifically for vaccination awareness and educational programming. A taxpayer shall have up to a year from the filing date of their personal income tax return to amend such return and claim an exemption for their dependents, if each dependent claimed receives all recommended vaccinations by the department of health within such a year.

(d) Exemptions; when allowed. An exemption shall only be allowed pursuant to this section for dependents that have received all vaccinations recommended by the department of health under article twenty-one of the public health law.

§ 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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