

# STATE OF NEW YORK

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8631

2017-2018 Regular Sessions

## IN ASSEMBLY

September 1, 2017

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

AN ACT to amend the tax law, in relation to authorizing resident taxpayers, who itemize deductions on their federal income tax returns, to take a deduction from their federal adjusted gross income, for purposes of their state personal income taxes, for real property taxes paid on their primary residence, in the event such deduction is not allowed on federal income taxes

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 6 to read as follows:

3 (6) only in the event that real property taxes paid on a taxpayer's  
4 property is not an authorized federal itemized deduction, real property  
5 taxes paid on the taxpayer's primary residence in the state.

6 § 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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