

# STATE OF NEW YORK

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S. 3174

A. 2395

2017-2018 Regular Sessions

## SENATE - ASSEMBLY

January 20, 2017

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IN SENATE -- Introduced by Sens. LAVALLE, DeFRANCISCO, GALLIVAN, LARKIN  
-- read twice and ordered printed, and when printed to be committed to  
the Committee on Investigations and Government Operations

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

AN ACT to amend the tax law, in relation to modifications increasing  
federal itemized deductions for home improvements

The People of the State of New York, represented in Senate and Assem-  
bly, 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, not to exceed fifty percent of the amount expended by a  
4 taxpayer who is the owner of a one, two or three family home for making  
5 an improvement to said home which will promote environmental quality,  
6 including the replacement or upgrade of an individual sewage disposal  
7 system, replacement or upgrade of fuel oil tanks, or the installment of  
8 a storm water collection and recharge system. This deduction is limited  
9 to one thousand dollars in any one tax year.

10 § 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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