

STATE OF NEW YORK

7524

IN SENATE

January 19, 2018

Introduced by Sen. DeFRANCISCO -- read twice and ordered printed, and
when printed to be committed to the Committee on Investigations and
Government Operations

AN ACT to amend the tax law, in relation to New York itemized deductions
of a resident individual

The People of the State of New York, represented in Senate and Assem-
bly, do enact as follows:

1 Section 1. Subsection (a) of section 615 of the tax law, as amended by
2 section 1 of part HH of chapter 57 of the laws of 2010, is amended to
3 read as follows:

4 (a) General. If federal taxable income of a resident individual is
5 determined by itemizing deductions from his federal adjusted gross
6 income, he may elect to deduct his New York itemized deduction in lieu
7 of his New York standard deduction. The New York itemized deduction of a
8 resident individual means the total amount of his deductions from feder-
9 al adjusted gross income, other than federal deductions for personal
10 exemptions, as provided in the laws of the United States for the taxable
11 year two thousand seventeen, with the modifications specified in this
12 section, except as provided for under subsections (f) and (g) of this
13 section.

14 § 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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