STATE OF NEW YORK

4141

2017-2018 Regular Sessions

IN ASSEMBLY

February 1, 2017

Introduced by M. of A. HOOPER -- Multi-Sponsored by -- M. of A. BENEDETTO, CYMBROWITZ, TITUS, WEPRIN, ZEBROWSKI -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to granting a deduction in personal income tax for home security expenses

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

Section 1. Subsection (d) of section 615 of the tax law is amended by adding a new paragraph 5 to read as follows:

(5) an amount, not exceeding five hundred dollars in the aggregate, for the expenses incurred by a taxpayer who is owner occupant of a one, two, or three family home for providing security for his or her home including, but not limited to, exterior lighting, burglar alarms, fire alarms and fire sprinkler systems.

§ 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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