STATE OF NEW YORK

3613

2019-2020 Regular Sessions

IN ASSEMBLY

January 29, 2019

Introduced by M. of A. ZEBROWSKI, AUBRY, GUNTHER -- Multi-Sponsored by -- M. of A. COOK, HEVESI -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to providing a tax credit for certain taxpayers who donate blood

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

Section 1. Section 606 of the tax law is amended by adding a new subsection (jjj) to read as follows:

(jjj) Blood donation credit. (1) Allowance of credit. A taxpayer who donates blood four or more times in a year to a blood bank that has been issued a valid permit as provided in section five hundred seventy-five of the public health law shall be allowed a credit as hereinafter provided, against the tax imposed by this article. The amount of the credit shall be five hundred dollars. For the purposes of this subsection, "blood bank" means a facility for the collection, processing, storage and/or distribution of human blood, blood components or blood derivatives.

(2) Application of credit. If the amount of the credit allowed under this subsection for any taxable year shall exceed the taxpayer's tax for such year, the excess shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article, provided, however, that no interest shall be paid thereon.

(3) Proof of claim. The commissioner may require a qualified taxpayer to furnish proof of his or her blood donations in support of his or her claim for credit under this subsection.

§ 2. This act shall take effect immediately and shall apply to taxable years beginning on and after January 1, 2021.

EXPLANATION--Matter in **italics** (underscored) is new; matter in brackets [-] is old law to be omitted.

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