

STATE OF NEW YORK

5077

2019-2020 Regular Sessions

IN ASSEMBLY

February 7, 2019

Introduced by M. of A. RAIA, GOODELL, MONTESANO, LALOR, FINCH, GIGLIO --
Multi-Sponsored by -- M. of A. BARCLAY, CROUCH, DiPIETRO, HAWLEY,
JOHNS, M. G. MILLER, MORINELLO, THIELE -- read once and referred to
the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing the physicians,
dentists and clinics charity care credit

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

1 Section 1. The tax law is amended by adding a new section 44 to read
2 as follows:

3 § 44. Physicians, dentists and clinics charity care credit. (a) Allow-
4 ance of credit. A taxpayer subject to tax under article nine-A or twen-
5 ty-two of this chapter shall be allowed a credit against such tax,
6 pursuant to the provisions referenced in subdivision (c) of this
7 section. The amount of the credit shall be cost of the care provided up
8 to five percent of the individuals' or practices' net taxable income or
9 twenty thousand dollars, whichever is the lesser amount.

10 (b) Definition. The term "clinic" means any clinic located within New
11 York state, including clinics staffed by nurse practitioners and physi-
12 cian assistants.

13 (c) Cross-references. For application of the credit provided for in
14 this section, see the following provisions of this chapter:

15 (1) Article 9-A: Section 210-B, subdivision 53

16 (2) Article 22: Section 606, subsections (i) and (jjj)

17 § 2. Section 210-B of the tax law is amended by adding a new subdivi-
18 sion 53 to read as follows:

19 53. Physicians, dentists and clinics charity care credit. (a) Allow-
20 ance of credit. A taxpayer shall be allowed a credit against the tax
21 imposed by this article in an amount to be computed as hereinafter
22 provided, for physicians, dentists and clinics providing pro bono or
23 charity care during the taxable year.

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

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1 (b) Definition. The term "clinic" means any clinic located within New
2 York state, including clinics staffed by nurse practitioners and physi-
3 cian assistants.

4 (c) Amount of credit. The amount of the credit shall be the care
5 provided up to five percent of the individuals' or practices' net taxa-
6 ble income or twenty thousand dollars, whichever is the lesser amount.

7 § 3. Subparagraph (B) of paragraph 1 of subsection (i) of section 606
8 of the tax law is amended by adding a new clause (xliv) to read as
9 follows:

10 <u>(xliv) Credit for physicians,</u>	<u>Amount of credit</u>
11 <u>dentists and clinics who</u>	<u>under subdivision</u>
12 <u>provide pro bono or</u>	<u>fifty-three of section</u>
13 <u>charity care to individuals</u>	<u>two hundred ten-B</u>
14 <u>under subsection (jjj)</u>	

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

17 (jjj) Physicians, dentists and clinics charity care credit. (1) Allow-
18 ance of credit. A taxpayer shall be allowed a credit against the tax
19 imposed by this article in an amount to be computed as provided in
20 subdivision fifty-three of section two hundred ten-B of this chapter,
21 for physicians, dentists and clinics providing pro bono or charity care
22 during the taxable year.

23 (2) Definition. The term "clinic" means any clinic located within New
24 York state, including clinics staffed by nurse practitioners and physi-
25 cian assistants.

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

32 § 5. This act shall take effect immediately and shall apply to taxable
33 years beginning on and after January 1, 2020.