

# STATE OF NEW YORK

1395

2019-2020 Regular Sessions

## IN SENATE

January 14, 2019

Introduced by Sen. CARLUCCI -- 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 establishing a senior utility circuit breaker personal income tax credit

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

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

3 (jjj) Senior utility circuit breaker tax credit. (1) Definitions. For  
4 the purposes of this subsection:

5 (A) "Qualified taxpayer" means a resident individual, married or head  
6 of household taxpayer who is over sixty-five years of age, with a house-  
7 hold gross income of one hundred fifty thousand dollars or less.

8 (B) "Household" or "members of the household" means a qualified  
9 taxpayer and all other persons, not necessarily related, who have the  
10 same residence and share its furnishings, facilities and accommodations.  
11 Such terms shall not include a tenant, subtenant, roomer or boarder who  
12 is not related to the qualified taxpayer in any degree specified in  
13 paragraphs one through eight of subsection (a) of section one hundred  
14 fifty-two of the internal revenue code. Provided, however, no person may  
15 be a member of more than one household at one time.

16 (C) "Household gross income" means the aggregate adjusted gross income  
17 of all members of the household for the taxable year as reported for  
18 federal income tax purposes, or which would be reported as adjusted  
19 gross income if a federal income tax return were required to be filed,  
20 with the modifications in subsection (b) of section six hundred twelve  
21 of this article but without the modifications in subsection (c) of such  
22 section, plus any portion of the gain from the sale or exchange of prop-  
23 erty otherwise excluded from such amount; earned income from sources  
24 without the United States excludable from federal gross income by

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

LBD06421-01-9

1 section nine hundred eleven of the internal revenue code; support money  
2 not included in adjusted gross income; nontaxable strike benefits;  
3 supplemental security income payments; the gross amount of any pension  
4 or annuity benefits to the extent not included in such adjusted gross  
5 income (including, but not limited to, railroad retirement benefits and  
6 all payments received under the federal social security act and veter-  
7 ans' disability pensions); nontaxable interest received from the state  
8 of New York, its agencies, instrumentalities, public corporations, or  
9 political subdivisions (including a public corporation created pursuant  
10 to agreement or compact with another state or Canada); workers' compen-  
11 sation; the gross amount of "loss-of-time" insurance; and the amount of  
12 cash public assistance and relief, other than medical assistance for the  
13 needy, paid to or for the benefit of the qualified taxpayer or members  
14 of his household. Household gross income shall not include surplus foods  
15 or other relief in kind or payments made to individuals because of their  
16 status as victims of Nazi persecution as defined in P.L. 103-286.  
17 Provided, further, household gross income shall only include all such  
18 income received by all members of the household while members of such  
19 household.

20 (D) "Residence" means a dwelling in this state, whether owned or rent-  
21 ed.

22 (E) "Eligible expenses" means payments made by a qualified taxpayer  
23 for the following goods and services delivered and used at his or her  
24 primary residence:

25 (i) residential gas, electric and steam utility service which is  
26 subject to the provisions of article two of the public service law;

27 (ii) residential water and sewer service;

28 (iii) home heating fuel, which shall include fuel oil, coal, wood,  
29 propane, natural gas, electricity, steam, kerosene and any other fuel  
30 when used for residential heating purposes; and

31 (iv) telecommunications services as defined in paragraph (g) of subdi-  
32 vision one of section one hundred eighty-six-e of this chapter, and  
33 shall not include wireless communications service, as defined by subdi-  
34 vision ten of section three hundred one of the county law, unless such  
35 wireless service is the only means by which the qualified taxpayer  
36 receives telephonic services.

37 (2) Computation of credit. For taxable years beginning on and after  
38 January first, two thousand nineteen, a qualified taxpayer shall be  
39 allowed a credit, to be credited against the tax imposed by this arti-  
40 cle. The amount of the credit shall be one-half of all eligible expenses  
41 paid by the qualified taxpayer to the extent such expenses exceed seven  
42 percent of the qualified taxpayer's household gross income. Such credit  
43 shall be reduced by the amount of any moneys received by the qualified  
44 taxpayer pursuant to the low-income home energy assistance program  
45 established pursuant to section ninety-seven of the social services law.

46 (3) Overpayment. If the amount of the credit allowed under this  
47 subsection for any taxable year shall exceed the qualified taxpayer's  
48 tax for such year, the excess shall be treated as an overpayment of tax  
49 to be credited or refunded in accordance with section six hundred eight-  
50 y-six of this article, provided, however, that no interest shall be paid  
51 thereon.

52 § 2. This act shall take effect immediately.