STATE OF NEW YORK

8267

IN SENATE

May 1, 2020

Introduced by Sen. TEDISCO -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to doubling the STAR property tax deduction for qualified medical providers or first responders charged with caring for COVID-19 patients; to amend the tax law, in relation to providing a $1,000 refundable state income tax credit for qualified medical providers or first responders charged with caring for COVID-19 patients who cannot claim a STAR real property tax exemption; and to provide for the repeal of such provisions upon the expiration thereof

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

Section 1. Subdivision 2 of section 425 of the real property tax law is amended by adding a new paragraph (m) to read as follows:

(m) COVID-19 qualified medical provider or first responders STAR amount increase. Notwithstanding any other provision of this section or of any other law, rule or regulation to the contrary, for the two thousand twenty--two thousand twenty-one school year only, the allowable STAR exemption under this subdivision claimed by a qualified medical provider or first responder shall be double the amount normally calculated for such claimant pursuant to this subdivision. For purposes of this paragraph, "qualified medical provider or first responder" means any physician, physician assistant, nurse practitioner, nurse, pharmacist, respiratory therapist, law enforcement officer, emergency medical technician, paramedic, ambulance driver, firefighter or general employee of a hospital, nursing home or other medical care facility, charged with caring for or providing services with respect to and who has direct contact with diagnosed COVID-19 patients in the course of his or her employment during the novel coronavirus public health emergency declared by the Secretary of Health and Human Services on January thirty-first, two thousand twenty, under section 319 of the Public Health Service Act (42 U.S.C. 247d). The commissioner shall promulgate and implement all rules and regulations establishing eligibility and other requirements to implement the provisions of this paragraph. Nothing in this paragraph

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

LBD16205-01-0

shall be deemed to negate any other requirement of eligibility for a STAR exemption as provided in this section.

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

(kkk) (1) COVID-19 qualified medical provider or first responders tax credit. Notwithstanding any other provision of this section or of any other law, rule or regulation to the contrary, for the two thousand twenty tax year only, a taxpayer who is a qualified medical provider or first responder shall be entitled to claim a one thousand dollar tax credit against the tax imposed by this article.

(2) For purposes of this subsection, "qualified medical provider or first responder" means any physician, physician assistant, nurse practitioner, nurse, pharmacist, respiratory therapist, law enforcement officer, emergency medical technician, paramedic, ambulance driver, firefighter or general employee of a hospital, nursing home or other medical care facility:

(A) charged with caring for or providing services with respect to and who has direct contact with diagnosed COVID-19 patients in the course of his or her employment during the novel coronavirus public health emergency declared by the Secretary of Health and Human Services on January thirty-first, two thousand twenty, under section 319 of the Public Health Service Act (42 U.S.C. 247d); and

(B) who does not qualify for the STAR real property tax credit provided in section four hundred twenty-five of the real property tax law.

(3) The commissioner shall promulgate and implement all rules and regulations establishing eligibility and other requirements to implement the provisions of this subsection.

§ 3. This act shall take effect immediately and shall expire and be deemed repealed January 1, 2021; provided, however, that such expiration and repeal shall not affect the validity of the tax credits provided by this act.