

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 Assem-
bly, 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, process-
ing, 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.

LBD06489-01-9