

# 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:

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

3 (m) COVID-19 qualified medical provider or first responders STAR  
4 amount increase. Notwithstanding any other provision of this section or  
5 of any other law, rule or regulation to the contrary, for the two thou-  
6 sand twenty--two thousand twenty-one school year only, the allowable  
7 STAR exemption under this subdivision claimed by a qualified medical  
8 provider or first responder shall be double the amount normally calcu-  
9 lated for such claimant pursuant to this subdivision. For purposes of  
10 this paragraph, "qualified medical provider or first responder" means  
11 any physician, physician assistant, nurse practitioner, nurse, pharma-  
12 cist, respiratory therapist, law enforcement officer, emergency medical  
13 technician, paramedic, ambulance driver, firefighter or general employee  
14 of a hospital, nursing home or other medical care facility, charged with  
15 caring for or providing services with respect to and who has direct  
16 contact with diagnosed COVID-19 patients in the course of his or her  
17 employment during the novel coronavirus public health emergency declared  
18 by the Secretary of Health and Human Services on January thirty-first,  
19 two thousand twenty, under section 319 of the Public Health Service Act  
20 (42 U.S.C. 247d). The commissioner shall promulgate and implement all  
21 rules and regulations establishing eligibility and other requirements to  
22 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

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

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

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

11 (2) For purposes of this subsection, "qualified medical provider or  
12 first responder" means any physician, physician assistant, nurse practi-  
13 tioner, nurse, pharmacist, respiratory therapist, law enforcement offi-  
14 cer, emergency medical technician, paramedic, ambulance driver, fire-  
15 fighter or general employee of a hospital, nursing home or other medical  
16 care facility:

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

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

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

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