

STATE OF NEW YORK

10463

IN ASSEMBLY

May 25, 2022

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Walker) --
read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to subtracting from the federal adjusted gross income any income earned by election inspectors, poll clerks, or election coordinators; and to amend the social services law, in relation to exempting income earned by election inspectors, poll clerks, or election coordinators from being included in the calculation of the amount of benefits under public assistance programs

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

Section 1. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 47 to read as follows:

(47) Income earned while working as an election inspector, poll clerk, or election coordinator pursuant to title four of article three of the election law in relation to a general, primary, run-off primary pursuant to subdivision one of section 6-162 of the election law, or special election held pursuant to section forty-two of the public officers law, to the extent includible in gross income for federal income tax purposes.

§ 2. Subdivision 1 of section 131-n of the social services law, as separately amended by chapters 323 and 329 of the laws of 2019, is amended to read as follows:

1. The following resources shall be exempt and disregarded in calculating the amount of benefits of any household under any public assistance program: (a) cash and liquid or nonliquid resources up to two thousand dollars, or three thousand dollars in the case of households in which any member is sixty years of age or older, (b) an amount up to four thousand six hundred fifty dollars in a separate bank account established by an individual while currently in receipt of assistance for the sole purpose of enabling the individual to purchase a first or replacement vehicle for the recipient to seek, obtain or maintain employment, so long as the funds are not used for any other purpose, (c) an amount up to one thousand four hundred dollars in a separate bank account established by an individual while currently in receipt of

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

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1 assistance for the purpose of paying tuition at a two-year or four-year
2 accredited post-secondary educational institution, so long as the funds
3 are not used for any other purpose, (d) the home which is the usual
4 residence of the household, (e) one automobile, up to ten thousand
5 dollars fair market value, through March thirty-first, two thousand
6 seventeen; one automobile, up to eleven thousand dollars fair market
7 value, from April first, two thousand seventeen through March thirty-
8 first, two thousand eighteen; and one automobile, up to twelve thousand
9 dollars fair market value, beginning April first, two thousand eighteen
10 and thereafter, or such other higher dollar value as the local social
11 services district may elect to adopt, (f) one burial plot per household
12 member as defined in department regulations, (g) bona fide funeral
13 agreements up to a total of one thousand five hundred dollars in equity
14 value per household member, (h) funds in an individual development
15 account established in accordance with subdivision five of section three
16 hundred fifty-eight of this chapter and section four hundred three of
17 the social security act, (i) for a period of six months, real property
18 which the household is making a good faith effort to sell, in accordance
19 with department regulations and tangible personal property necessary for
20 business or for employment purposes in accordance with department regu-
21 lations, ~~[and]~~ (j) funds in a qualified tuition program that satisfies
22 the requirement of section 529 of the Internal Revenue Code of 1986, as
23 amended, ~~[and-(j)]~~ (k) funds in a New York achieving a better life expe-
24 rience savings account established in accordance with article eighty-
25 four of the mental hygiene law and (l) income earned while working as an
26 election inspector, poll clerk, or election coordinator pursuant to
27 title four of article three of the election law in relation to a gener-
28 al, primary, run-off primary pursuant to subdivision one of section
29 6-162 of the election law, or special election held pursuant to section
30 forty-two of the public officers law, to the extent includible in gross
31 income for federal income tax purposes. If federal law or regulations
32 require the exemption or disregard of additional income and resources in
33 determining need for family assistance, or medical assistance not
34 exempted or disregarded pursuant to any other provision of this chapter,
35 the department may, by regulations subject to the approval of the direc-
36 tor of the budget, require social services officials to exempt or disre-
37 gard such income and resources. Refunds resulting from earned income tax
38 credits shall be disregarded in public assistance programs.

39 § 2-a. Subdivision 1 of section 131-n of the social services law, as
40 amended by section 5 of part U of chapter 56 of the laws of 2022, is
41 amended to read as follows:

42 1. The following resources shall be exempt and disregarded in calcu-
43 lating the amount of benefits of any household under any public assist-
44 ance program: (a) cash and liquid or nonliquid resources up to two thou-
45 sand five hundred dollars for applicants, three thousand seven hundred
46 fifty dollars for applicants in households in which any member is sixty
47 years of age or older or is disabled or ten thousand dollars for recipi-
48 ents, (b) an amount up to four thousand six hundred fifty dollars in a
49 separate bank account established by an individual while currently in
50 receipt of assistance for the sole purpose of enabling the individual to
51 purchase a first or replacement vehicle for the recipient to seek,
52 obtain or maintain employment, so long as the funds are not used for any
53 other purpose, (c) an amount up to one thousand four hundred dollars in
54 a separate bank account established by an individual while currently in
55 receipt of assistance for the purpose of paying tuition at a two-year or
56 four-year accredited post-secondary educational institution, so long as

1 the funds are not used for any other purpose, (d) the home which is the
2 usual residence of the household, (e) one automobile, up to ten thousand
3 dollars fair market value, through March thirty-first, two thousand
4 seventeen; one automobile, up to eleven thousand dollars fair market
5 value, from April first, two thousand seventeen through March thirty-
6 first, two thousand eighteen; and one automobile, up to twelve thousand
7 dollars fair market value, beginning April first, two thousand eighteen
8 and thereafter, or such other higher dollar value as the local social
9 services district may elect to adopt, (f) one burial plot per household
10 member as defined in department regulations, (g) bona fide funeral
11 agreements up to a total of one thousand five hundred dollars in equity
12 value per household member, (h) funds in an individual development
13 account established in accordance with subdivision five of section three
14 hundred fifty-eight of this chapter and section four hundred three of
15 the social security act, (i) for a period of six months, real property
16 which the household is making a good faith effort to sell, in accordance
17 with department regulations and tangible personal property necessary for
18 business or for employment purposes in accordance with department regu-
19 lations, [and] (j) funds in a qualified tuition program that satisfies
20 the requirement of section 529 of the Internal Revenue Code of 1986, as
21 amended, [and] (k) funds in a New York achieving a better life experi-
22 ence savings account established in accordance with article eighty-four
23 of the mental hygiene law, and (l) income earned while working as an
24 election inspector, poll clerk, or election coordinator pursuant to
25 title four of article three of the election law in relation to a gener-
26 al, primary, run-off primary pursuant to subdivision one of section
27 6-162 of the election law, or special election held pursuant to section
28 forty-two of the public officers law, to the extent includible in gross
29 income for federal income tax purposes.

30 If federal law or regulations require the exemption or disregard of
31 additional income and resources in determining need for family assist-
32 ance, or medical assistance not exempted or disregarded pursuant to any
33 other provision of this chapter, the department may, by regulations
34 subject to the approval of the director of the budget, require social
35 services officials to exempt or disregard such income and resources.
36 Refunds resulting from earned income tax credits shall be disregarded in
37 public assistance programs.

38 § 3. This act shall take effect immediately, provided, however:

39 a. the amendments to subdivision 1 of section 131-n of the social
40 services law made by section two of this act shall not affect the
41 expiration of such subdivision, when upon such date the provisions of
42 section two-a of this act shall take effect; and

43 b. the amendments to subdivision 1 of section 131-n of the social
44 services law made by section two-a of this act shall not affect the
45 expiration of such subdivision and shall be deemed to expire therewith.