

# STATE OF NEW YORK

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4728

2021-2022 Regular Sessions

## IN ASSEMBLY

February 5, 2021

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Introduced by M. of A. MANKTELOW -- read once and referred to the  
Committee on Ways and Means

AN ACT to amend the tax law, in relation to providing a deduction from  
federal adjusted gross income to resident individuals for health  
insurance premiums

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

1 Section 1. Subsection (d) of section 615 of the tax law is amended by  
2 adding a new paragraph 1-a to read as follows:

3 (1-a) an amount equal to one hundred percent of the costs of medical  
4 insurance premiums expended by a taxpayer during the taxable year;

5 § 2. This act shall take effect on the first of January next succeed-  
6 ing the date on which it shall have become a law and shall apply to  
7 taxable years commencing on and after such date.

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

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