STATE OF NEW YORK

9616

IN ASSEMBLY

March 28, 2022

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

AN ACT to amend the tax law, in relation to authorizing a personal income tax deduction for home heating expenses

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 46 to read as follows:

(46) (A) Expenses paid during the taxable year by a qualified taxpayer attributable to the cost of residential heating, including, but not limited to amounts paid for fuel oil, coal, wood, propane, natural gas, electricity, steam, kerosene and any other fuel used to heat such taxpayer's primary residence.

(B) For the purposes of this paragraph, "qualified taxpayer" shall mean a resident individual of the state, who maintained his or her primary residence in this state on December thirty-first of the taxable year, and who was: (i) an owner of such property on such date or (ii) a renter of such property on such date who was responsible for paying for the cost of heating such property.

§ 2. This act shall take effect immediately and shall apply to taxable years commencing on or after the first of January in the year in which it shall have become a law.

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

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