STATE OF NEW YORK

3939

2021-2022 Regular Sessions

IN SENATE

February 1, 2021

Introduced by Sen. SERINO -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to providing a personal income tax credit for volunteers under a long-term care ombudsman program

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

Section 1. Section 606 of the tax law is amended by adding a new subsection (kkk) to read as follows:

(kkk) Volunteer long-term care ombudsman credit. (1) For taxable years beginning on and after January first, two thousand twenty-one, a resident taxpayer who volunteers as a long-term care ombudsman pursuant to section two hundred eighteen of the elder law shall be allowed a credit against the tax imposed by this article equal to two hundred dollars. In order to receive this credit a volunteer long-term care ombudsman must have been active for the entire taxable year for which the credit is sought.

(2) In the case of spouses who file a joint return and who both individually qualify for the credit under this subsection, the amount of the credit allowed shall be four hundred dollars.

(3) 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.

§ 2. This act shall take effect immediately.

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

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