STATE OF NEW YORK

425

2021-2022 Regular Sessions

IN SENATE

(Prefiled)

January 6, 2021

Introduced by Sens. HOYLMAN, BENJAMIN, BROOKS, JACKSON, KAPLAN, SEPULVEDA -- 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 authorizing a personal income tax deduction for unreimbursed transportation or personal protective equipment expenses for health care professionals and emergency medical technicians related to the COVID-19 declared emergency

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 43 to read as follows:

(43) Expenses not in excess of five thousand dollars for transportation or personal protective equipment related to the COVID-19 declared emergency paid for by a health care professional licensed, registered or certified pursuant to title eight of the education law, or a certified first responder, emergency medical technician or advanced emergency medical technician as defined in section three thousand one of the public health law, to the extent not deductible in determining federal adjusted gross income and not reimbursed. For the purposes of this paragraph, personal protective equipment shall mean all equipment worn or used to minimize exposure to a communicable disease, including but not limited to gloves, masks, foot and eye protection, protective hearing devices, respirators, and full body suits.

§ 2. This act shall take effect immediately and shall apply to the 2020 and 2021 taxable years.

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

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