

# STATE OF NEW YORK

4373

2021-2022 Regular Sessions

## IN SENATE

February 3, 2021

Introduced by Sen. MARTUCCI -- 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 \$1,000 refundable state income tax credit for qualified medical providers or first responders charged with caring for COVID-19 patients; and providing for the repeal of such provisions upon expiration thereof

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

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

3 (kkk) (1) COVID-19 qualified medical provider or first responders tax  
4 credit. Notwithstanding any other provision of this section or of any  
5 other law, rule or regulation to the contrary, for the two thousand  
6 twenty and two thousand twenty-one tax years only, a taxpayer who is a  
7 qualified medical provider or first responder shall be entitled to claim  
8 a one thousand dollar tax credit against the tax imposed by this arti-  
9 cle.

10 (2) For purposes of this subsection, "qualified medical provider or  
11 first responder" means any physician, physician assistant, nurse practi-  
12 tioner, nurse, pharmacist, respiratory therapist, law enforcement offi-  
13 cer, emergency medical technician, paramedic, ambulance driver, fire-  
14 fighter or general employee of a hospital, nursing home or other medical  
15 care facility charged with caring for or providing services with respect  
16 to and who has direct contact with diagnosed COVID-19 patients in the  
17 course of his or her employment during the novel coronavirus public  
18 health emergency declared by the Secretary of Health and Human Services  
19 on January thirty-first, two thousand twenty, under section 319 of the  
20 Public Health Service Act (42 U.S.C. 247d); and

21 (3) The commissioner shall promulgate and implement all rules and  
22 regulations establishing eligibility and other requirements to implement  
23 the provisions of this subsection.

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

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1     § 2. This act shall take effect immediately and shall expire and be  
2     deemed repealed January 1, 2022; provided, however, that such expiration  
3     and repeal shall not affect the validity of the tax credits provided by  
4     this act.