STATE OF NEW YORK

7643--A

IN SENATE

January 5, 2022

Introduced by Sens. MANNION, KENNEDY -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to establishing a tax credit for direct support professionals and direct care workers

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 (nnn) to read as follows:

(nnn) Direct support professional and direct care worker credit. (1) For taxable years beginning on and after January first, two thousand twenty-one, a resident taxpayer who is employed or serves as a direct support professional or direct care worker and has an adjusted gross income of less than fifty thousand dollars shall be allowed a credit against the tax imposed by this article of up to five thousand dollars. The amount of the credit allowable under this subsection shall be reduced by one hundred dollars for each one thousand dollars, or fraction thereof, by which the taxpayer's adjusted gross income exceeds fifty thousand dollars, up to one hundred thousand dollars. A resident taxpayer who is employed or serves as a direct support professional or direct care worker and has an adjusted gross income of more than one hundred thousand dollars shall not be eligible to receive a tax credit pursuant to this subsection.

(2) For purposes of this subsection, "direct support professional" and "direct care worker" shall include:

(a) any individual providing direct care support or any other form of treatment, services and care for, or working with, individuals with developmental disabilities and shall include individuals employed or contracted by state operated facilities under the auspices of the office for people with developmental disabilities and not-for-profit providers licensed, funded, approved and/or certified by the office for people with developmental disabilities; or

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

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(b) any individual providing any form of direct care support or any other form of treatment, services and care for, or working with individuals with behavioral health diagnosis and shall include individuals employed or contracted by state operated facilities under the auspices of the office of mental health or office of addiction services and supports, and not-for-profit providers licensed, funded, approved and/or certified by the office of mental health or the office of addiction services and supports.

(3) If the amount of the credit allowed under this subsection for any taxable year exceeds the taxpayer's tax for such year, the excess will 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.