STATE OF NEW YORK

10463

IN ASSEMBLY

May 25, 2022

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Walker) -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to subtracting from the federal adjusted gross income any income earned by election inspectors, poll clerks, or election coordinators; and to amend the social services law, in relation to exempting income earned by election inspectors, poll clerks, or election coordinators from being included in the calculation of the amount of benefits under public assistance programs

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 47 to read as follows:

(47) Income earned while working as an election inspector, poll clerk, or election coordinator pursuant to title four of article three of the election law in relation to a general, primary, run-off primary pursuant to subdivision one of section 6-162 of the election law, or special election held pursuant to section forty-two of the public officers law, to the extent includible in gross income for federal income tax purposes.

§ 2. Subdivision 1 of section 131-n of the social services law, as separately amended by chapters 323 and 329 of the laws of 2019, is amended to read as follows:

1. The following resources shall be exempt and disregarded in calculating the amount of benefits of any household under any public assistance program: (a) cash and liquid or nonliquid resources up to two thousand dollars, or three thousand dollars in the case of households in which any member is sixty years of age or older, (b) an amount up to four thousand six hundred fifty dollars in a separate bank account established by an individual while currently in receipt of assistance for the sole purpose of enabling the individual to purchase a first or replacement vehicle for the recipient to seek, obtain or maintain employment, so long as the funds are not used for any other purpose, (c) an amount up to one thousand four hundred dollars in a separate bank account established by an individual while currently in receipt of

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

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assistance for the purpose of paying tuition at a two-year or four-year accredited post-secondary educational institution, so long as the funds are not used for any other purpose, (d) the home which is the usual residence of the household, (e) one automobile, up to ten thousand dollars fair market value, through March thirty-first, two thousand seventeen; one automobile, up to eleven thousand dollars fair market value, from April first, two thousand seventeen through March thirty-first, two thousand eighteen; and one automobile, up to twelve thousand dollars fair market value, beginning April first, two thousand eighteen and thereafter, or such other higher dollar value as the local social services district may elect to adopt, (f) one burial plot per household member as defined in department regulations, (g) bona fide funeral agreements up to a total of one thousand five hundred dollars in equity value per household member, (h) funds in an individual development account established in accordance with subdivision five of section three hundred fifty-eight of this chapter and section four hundred three of the social security act, (i) for a period of six months, real property which the household is making a good faith effort to sell, in accordance with department regulations and tangible personal property necessary for business or for employment purposes in accordance with department regulations, [~~and~~] (j) funds in a qualified tuition program that satisfies the requirement of section 529 of the Internal Revenue Code of 1986, as amended, [~~and (j)~~] **(k)** funds in a New York achieving a better life experience savings account established in accordance with article eighty-four of the mental hygiene law **and (l) income earned while working as an election inspector, poll clerk, or election coordinator pursuant to title four of article three of the election law in relation to a general, primary, run-off primary pursuant to subdivision one of section 6-162 of the election law, or special election held pursuant to section forty-two of the public officers law, to the extent includible in gross income for federal income tax purposes**. If federal law or regulations require the exemption or disregard of additional income and resources in determining need for family assistance, or medical assistance not exempted or disregarded pursuant to any other provision of this chapter, the department may, by regulations subject to the approval of the director of the budget, require social services officials to exempt or disregard such income and resources. Refunds resulting from earned income tax credits shall be disregarded in public assistance programs.

§ 2-a. Subdivision 1 of section 131-n of the social services law, as amended by section 5 of part U of chapter 56 of the laws of 2022, is amended to read as follows:

1. The following resources shall be exempt and disregarded in calculating the amount of benefits of any household under any public assistance program: (a) cash and liquid or nonliquid resources up to two thousand five hundred dollars for applicants, three thousand seven hundred fifty dollars for applicants in households in which any member is sixty years of age or older or is disabled or ten thousand dollars for recipients, (b) an amount up to four thousand six hundred fifty dollars in a separate bank account established by an individual while currently in receipt of assistance for the sole purpose of enabling the individual to purchase a first or replacement vehicle for the recipient to seek, obtain or maintain employment, so long as the funds are not used for any other purpose, (c) an amount up to one thousand four hundred dollars in a separate bank account established by an individual while currently in receipt of assistance for the purpose of paying tuition at a two-year or four-year accredited post-secondary educational institution, so long as

the funds are not used for any other purpose, (d) the home which is the usual residence of the household, (e) one automobile, up to ten thousand dollars fair market value, through March thirty-first, two thousand seventeen; one automobile, up to eleven thousand dollars fair market value, from April first, two thousand seventeen through March thirty-first, two thousand eighteen; and one automobile, up to twelve thousand dollars fair market value, beginning April first, two thousand eighteen and thereafter, or such other higher dollar value as the local social services district may elect to adopt, (f) one burial plot per household member as defined in department regulations, (g) bona fide funeral agreements up to a total of one thousand five hundred dollars in equity value per household member, (h) funds in an individual development account established in accordance with subdivision five of section three hundred fifty-eight of this chapter and section four hundred three of the social security act, (i) for a period of six months, real property which the household is making a good faith effort to sell, in accordance with department regulations and tangible personal property necessary for business or for employment purposes in accordance with department regulations, [~~and~~] (j) funds in a qualified tuition program that satisfies the requirement of section 529 of the Internal Revenue Code of 1986, as amended, [~~and~~] (k) funds in a New York achieving a better life experience savings account established in accordance with article eighty-four of the mental hygiene law**, and (l) income earned while working as an election inspector, poll clerk, or election coordinator pursuant to title four of article three of the election law in relation to a general, primary, run-off primary pursuant to subdivision one of section 6-162 of the election law, or special election held pursuant to section forty-two of the public officers law, to the extent includible in gross income for federal income tax purposes**.

If federal law or regulations require the exemption or disregard of additional income and resources in determining need for family assistance, or medical assistance not exempted or disregarded pursuant to any other provision of this chapter, the department may, by regulations subject to the approval of the director of the budget, require social services officials to exempt or disregard such income and resources. Refunds resulting from earned income tax credits shall be disregarded in public assistance programs.

§ 3. This act shall take effect immediately, provided, however:

a. the amendments to subdivision 1 of section 131-n of the social services law made by section two of this act shall not affect the expiration of such subdivision, when upon such date the provisions of section two-a of this act shall take effect; and

b. the amendments to subdivision 1 of section 131-n of the social services law made by section two-a of this act shall not affect the expiration of such subdivision and shall be deemed to expire therewith.