STATE OF NEW YORK

1050

2021-2022 Regular Sessions

IN ASSEMBLY

January 7, 2021

Introduced by M. of A. CAHILL -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to providing for a personal income tax deduction for certain vocational rehabilitation services expenses

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 44 to read as follows:

(44) Expenses paid or incurred during the taxable year for any services rendered pursuant to an individual plan for employment: (i) prepared by either the office of vocational rehabilitation within the department of education or the state commission for the blind and visually handicapped; and (ii) certified by a vocational rehabilitation counselor.

§ 2. This act shall take effect immediately and shall apply to taxable years commencing on or after the first of January in the year in which it shall have become a law.

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

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