

# STATE OF NEW YORK

9928

## IN ASSEMBLY

April 19, 2022

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

AN ACT to amend the tax law, in relation to establishing a frontline healthcare workers tax credit for clinical and non-clinical frontline healthcare workers and certain long-term care facility workers during the novel coronavirus, COVID-19 pandemic; 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 (nnn) to read as follows:

3 (nnn) Frontline healthcare workers credit. (1) A taxpayer that is a  
4 qualified frontline healthcare worker who provides services in or to a  
5 licensed medical care facility or long-term care facility that had at  
6 least one confirmed case of novel coronavirus, COVID-19, beginning from  
7 the date of the state of emergency declared by executive order 202 that  
8 began on March seventh, two thousand twenty shall be allowed a credit  
9 against the tax imposed by this article equal to two thousand five  
10 hundred dollars.

11 (2) For the purpose of this subsection, the following terms shall have  
12 the following meanings:

13 (A) "frontline healthcare worker" shall mean any clinical or non-clin-  
14 ical workers in hospital or other medical settings working directly with  
15 patients who are positive or at high risk for COVID-19 including but not  
16 limited to, physicians, nurses, EMS providers who engage in 9-1-1 emer-  
17 gency services such as pre-hospital care and transport, home health-care  
18 workers, including hospice care, who directly interface with vulnerable  
19 and high-risk patients, staff in outpatient care settings who interact  
20 with symptomatic patients, healthcare workers in corrections and  
21 detention facilities, direct care staff in freestanding emergency  
22 medical care facilities and urgent care clinics, and others having  
23 direct contact with patients or infectious materials whose employment  
24 requires licensure or certification by the state; and

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

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1     (B) "long-term care facility worker" means any employee in such facil-  
2     ity who regularly works or interacts with residents who are positive or  
3     at high risk for COVID-19 including but not limited to direct care  
4     providers at nursing homes, assisted living facilities, and state  
5     supported living centers, physicians, nurses, personal care assistants,  
6     custodial, food service staff and others whose employment in such facil-  
7     ities requires direct contact with residents or infectious materials.

8     § 2. This act shall take effect immediately and shall expire and be  
9     deemed repealed on and after December 31, 2022.