STATE OF NEW YORK

2598

2021-2022 Regular Sessions

IN SENATE

January 22, 2021

Introduced by Sen. HELMING -- 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 enacting "Averyana's law"

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

Section 1. This act shall be known and may be cited as "Averyana's law".

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

(kkk) Credit for installation of smoke alarms. Any resident owner of real property as defined in section one hundred two of the real property tax law shall be allowed a credit against the tax otherwise imposed under this article in an amount equal to the cost of purchasing and installing certain smoke alarms which incorporate photoelectric technology, including, but not limited to, photoelectric detectors; dual photoelectric/ionization detectors; and photoelectric/carbon monoxide detectors in his or her residence.

§ 3. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2021.

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

LBD04542-01-1