

STATE OF NEW YORK

1088

2023-2024 Regular Sessions

IN ASSEMBLY

January 13, 2023

Introduced by 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 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

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

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1 purchase a first or replacement vehicle for the recipient to seek,
2 obtain or maintain employment, so long as the funds are not used for any
3 other purpose, (c) an amount up to one thousand four hundred dollars in
4 a separate bank account established by an individual while currently in
5 receipt of assistance for the purpose of paying tuition at a two-year or
6 four-year accredited post-secondary educational institution, so long as
7 the funds are not used for any other purpose, (d) the home which is the
8 usual residence of the household, (e) one automobile, up to ten thousand
9 dollars fair market value, through March thirty-first, two thousand
10 seventeen; one automobile, up to eleven thousand dollars fair market
11 value, from April first, two thousand seventeen through March thirty-
12 first, two thousand eighteen; and one automobile, up to twelve thousand
13 dollars fair market value, beginning April first, two thousand eighteen
14 and thereafter, or such other higher dollar value as the local social
15 services district may elect to adopt, (f) one burial plot per household
16 member as defined in department regulations, (g) bona fide funeral
17 agreements up to a total of one thousand five hundred dollars in equity
18 value per household member, (h) funds in an individual development
19 account established in accordance with subdivision five of section three
20 hundred fifty-eight of this chapter and section four hundred three of
21 the social security act, (i) for a period of six months, real property
22 which the household is making a good faith effort to sell, in accordance
23 with department regulations and tangible personal property necessary for
24 business or for employment purposes in accordance with department regu-
25 lations, ~~[and]~~ (j) funds in a qualified tuition program that satisfies
26 the requirement of section 529 of the Internal Revenue Code of 1986, as
27 amended, ~~[and]~~ (k) funds in a New York achieving a better life experi-
28 ence savings account established in accordance with article eighty-four
29 of the mental hygiene law, and (l) income earned while working as an
30 election inspector, poll clerk, or election coordinator pursuant to
31 title four of article three of the election law in relation to a gener-
32 al, primary, run-off primary pursuant to subdivision one of section
33 6-162 of the election law, or special election held pursuant to section
34 forty-two of the public officers law, to the extent includible in gross
35 income for federal income tax purposes.

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

44 § 3. This act shall take effect immediately, provided, however that
45 the amendments to subdivision 1 of section 131-n of the social services
46 law made by section two of this act shall not affect the expiration of
47 such section and shall be deemed to expire therewith.