

# STATE OF NEW YORK

2371

2023-2024 Regular Sessions

## IN ASSEMBLY

January 25, 2023

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

AN ACT to amend the tax law, in relation to authorizing a personal income tax deduction for unreimbursed transportation or personal protective equipment expenses for health care professionals and emergency medical technicians related to the COVID-19 declared emergency

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

1 Section 1. Subsection (c) of section 612 of the tax law is amended by  
2 adding a new paragraph 47 to read as follows:

3 (47) Expenses not in excess of five thousand dollars for transporta-  
4 tion or personal protective equipment related to the COVID-19 declared  
5 emergency paid for by a health care professional licensed, registered or  
6 certified pursuant to title eight of the education law, or a certified  
7 first responder, emergency medical technician or advanced emergency  
8 medical technician as defined in section three thousand one of the  
9 public health law, to the extent not deductible in determining federal  
10 adjusted gross income and not reimbursed. For the purposes of this para-  
11 graph, personal protective equipment shall mean all equipment worn or  
12 used to minimize exposure to a communicable disease, including but not  
13 limited to gloves, masks, foot and eye protection, protective hearing  
14 devices, respirators, and full body suits.

15 § 2. This act shall take effect immediately and shall apply to the  
16 2022 and 2023 taxable years.

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

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