STATE OF NEW YORK

6088

2023-2024 Regular Sessions

IN ASSEMBLY

April 3, 2023

Introduced by M. of A. CURRAN -- read once and referred to the Committee on Aging

AN ACT to amend the elder law, in relation to reports by the office for the aging regarding assistance to families for caring for elderly dependents; and to amend the tax law, in relation to providing an additional personal income tax exemption for resident individuals in certain cases

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

Section 1. Legislative intent. The legislature hereby finds and declares that existing programs to encourage the elderly to remain in their own homes or the homes of caring relatives, including the informal caregivers and respite programs, as well as other programs provided under the auspices of the state office for the aging to provide assistance to families to care for their elderly, could be enhanced by the provision of an additional incentive to families to further stimulate the retention of the elderly at home and that limited financial relief to families offered in conjunction with existing programs, would result in closer familial ties and a more satisfactory life for our elderly.

The legislature further finds and declares that the creation, enhancement and stimulation of such programs is to the benefit of the public as well as to the individual family, and that such creation, enhancement and stimulation aid in maintaining the dignity and quality of life of aged and elderly persons.

The legislature additionally finds and declares that such creation of programs and enhancement of other existing programs should include a recognition of the financial commitment and obligation of the family, and that the state has a moral obligation to be of assistance in such situations, and that although the state can in no manner place a financial value on the provision of assistance by a family to its elderly and

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

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aged relatives, the state can and should recognize that such efforts inure not only to the family's but also the general public's good.

§ 2. Section 213 of the elder law is amended by adding a new subdivision 6 to read as follows:

6. The office for the aging shall biennially report to the governor and legislature concerning the effects of subsection (c) of section six hundred sixteen of the tax law on programs offered under the auspices or with the support, direct or indirect, of the office for the aging. Such report shall include, but not be limited to, the use or non-use of this incentive in coordination with such programs, the extent to which this incentive has aided families in caring for elderly dependents, coordination by the office of the availability of this assistance with other programs for the aged and recommendations for public information activities.

§ 3. Section 616 of the tax law is amended by adding a new subsection (c) to read as follows:

(c) Additional exemption. In addition to the exemptions provided for in subsection (a) of this section, a resident individual shall be allowed a New York exemption in an amount equal to the exemption provided for in subsection (a) of this section for each dependent who is of the age of sixty-five or older, who resides with such resident individual, and for whom the resident individual is entitled to an exemption for the taxable year for federal income tax purposes, provided however, that if the New York income taxes of a husband and wife are separately determined but their federal income tax is determined on a joint return, only one of them, at their option, shall be entitled to the additional exemption provided for herein.

§ 4. This act shall take effect immediately, and the provisions of sections two and three of this act shall apply to taxable years beginning one year after the effective date of this act.