STATE OF NEW YORK

9534

IN ASSEMBLY

March 20, 2024

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

AN ACT to amend the tax law, in relation to establishing a tax deduction for sidewalk repairs

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 48 to read as follows:

(48) The amount paid or incurred during the taxable year by a homeowner in a city with a population of one million or more for the repair of sidewalk violations on sidewalks abutting land owned by such homeowner.

§ 2. This act shall take effect immediately.

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

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