

# STATE OF NEW YORK

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1631

2023-2024 Regular Sessions

## IN ASSEMBLY

January 17, 2023

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Introduced by M. of A. SIMON -- Multi-Sponsored by -- M. of A.  
BICHOTTE HERMELYN, 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 the adoption of a child with special needs

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

1 Section 1. Subsection (d) of section 615 of the tax law is amended by  
2 adding a new paragraph 6 to read as follows:

3 (6) an amount equal to ten thousand dollars for the adoption of a  
4 child with special needs. The amount allowed by this paragraph may be  
5 used by a taxpayer to increase his or her deduction in each year that  
6 the taxpayer is the legal parent of a child with special needs.

7 For purposes of this paragraph, a child with special needs shall mean  
8 any child who is under the age of twenty-one and who possesses a specif-  
9 ic physical, mental, or emotional condition or disability of such sever-  
10 ity or kind that, in the opinion of the office of children and family  
11 services, would constitute a significant obstacle to the child's  
12 adoption.

13 § 2. This act shall take effect immediately and shall apply to taxable  
14 years commencing on and after January 1, 2023.

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

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