

# STATE OF NEW YORK

2989

2023-2024 Regular Sessions

## IN ASSEMBLY

February 1, 2023

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

AN ACT to amend the tax law, in relation to establishing certain credits against income tax for nurses

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

1 Section 1. Section 606 of the tax law is amended by adding two new  
2 subsections (ooo) and (ppp) to read as follows:

3 (ooo) Credit for full-time nurses. (1) Amount of credit. For taxable  
4 years beginning on or after January first, two thousand twenty-four, a  
5 taxpayer shall be allowed a credit against the tax imposed by this arti-  
6 cle, where the taxpayer is licensed as a registered professional nurse  
7 or licensed practical nurse pursuant to article one hundred thirty-nine  
8 of the education law and has been employed on a full-time basis within  
9 this state as a nurse for not less than six months during the taxable  
10 year. The amount of such credit shall be five hundred dollars. For  
11 purposes of this subsection, the term "employed on a full-time basis"  
12 shall mean employment of not less than thirty hours per week.

13 (2) Application of credit. If the amount of credit allowed under this  
14 subsection for any taxable year exceeds the taxpayer's tax for such  
15 year, the excess will be treated as an overpayment to be credited or  
16 refunded in accordance with the provisions of section six hundred eight-  
17 y-six of this article, provided, however, that no interest will be paid  
18 thereon.

19 (ppp) Credit for teaching nurses. (1) Amount of credit. For taxable  
20 years beginning on or after January first, two thousand twenty-four, a  
21 taxpayer shall be allowed a credit against the tax imposed by this arti-  
22 cle, where the taxpayer is licensed as a registered professional nurse  
23 or licensed practical nurse pursuant to article one hundred thirty-nine  
24 of the education law and who teaches nursing at an institution of higher  
25 education for not less than six months during the taxable year. The

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

LBD06264-01-3

1 amount of such credit shall be five hundred dollars. For purposes of  
2 this subsection, the term "institution of higher education" shall mean  
3 any institution of higher education or business, trade, technical or  
4 other occupational school, recognized and approved by the regents, or  
5 any successor organization, of the university of the state of New York  
6 or accredited by a nationally recognized accrediting agency or associ-  
7 ation accepted as such by the regents, or any successor organization, of  
8 the university of the state of New York, which provides a course of  
9 study leading to the granting of a post-secondary degree, certificate or  
10 diploma.

11 (2) Application of credit. If the amount of the credit allowed under  
12 this subsection for any taxable year exceeds the taxpayer's tax for such  
13 year, the excess will be treated as an overpayment to be credited or  
14 refunded in accordance with the provisions of section six hundred eight-  
15 y-six of this article, provided, however, that no interest will be paid  
16 thereon.

17 § 2. This act shall take effect immediately.