STATE OF NEW YORK

2499

2023-2024 Regular Sessions

IN SENATE

January 20, 2023

Introduced by Sen. MANNION -- read twice and ordered printed, and when printed to be committed to the Committee on Children and Families

AN ACT to amend the social services law and the tax law, in relation to exempting certain child day care grant awards from taxation and allowing child day care providers an extension of time to make necessary changes or accommodations to their facility to meet licensing requirements

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

Section 1. The social services law is amended by adding a new section 410-cccc to read as follows:

§ 410-cccc. Grant awards exempted from taxation. Any amount awarded to a child day care provider or any other organization as a child day care grant pursuant to the provisions of this title shall be exempt from taxation in full.

§ 2. The tax law is amended by adding a new section 48 to read as follows:

§ 48. Grant awards received by child day care providers exempt from taxation. Any amount awarded to a child day care provider or any other organization as a child day care grant pursuant to the provisions of title five of article six of the social services law shall be exempt from taxation in full.

§ 3. Paragraph (d) of subdivision 2 of section 390 of the social services law is amended by adding a new subparagraph (iii) to read as follows:

(iii) If the office of children and family services determines, after the completion of an inspection of a child day care provider's facility pursuant to subparagraph (i) of this paragraph, that such day care provider does not meet the necessary licensing requirements because such facility requires necessary changes or accommodations, the office of children and family services shall extend the ninety-day period set

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

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forth in 18 NYCRR 414.2(c) to allow such day care provider to correct or make any required necessary changes without having to restart the licensing process from the initial application submission. After an initial extension has been provided pursuant to this section, the office of children and family services shall have the authority to grant additional extensions of time as necessary.

§ 4. This act shall take effect immediately.