STATE OF NEW YORK

271

2023-2024 Regular Sessions

IN SENATE

(Prefiled)

January 4, 2023

Introduced by Sen. GOUNARDES -- read twice and ordered printed, and when printed to be committed to the Committee on Finance

AN ACT to amend the tax law, in relation to establishing a tax deduction for attorney pro bono representation of sexual harassment, harassment, or discrimination claims

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

Section 1. Paragraph 46 of subsection (c) of section 612 of the tax law, as added by section 2 of part PP of chapter 59 of the laws of 2022, is renumbered paragraph 47 and a new paragraph 48 is added to read as follows:

(48) Payment not in excess of seven thousand five hundred dollars, equal to expenses incurred and actually paid by an attorney taxpayer in such attorney taxpayer's pro bono representation of a complainant in a sexual harassment, harassment, or discrimination case, to the extent not deductible in determining federal adjusted gross income and not reimbursed. Such deduction shall only include expenses for such attorney taxpayer's pro bono representation of a complainant in one sexual harassment, harassment, or discrimination case within the same taxable year. For the purposes of this paragraph, the following terms shall have the following meanings:

(A) "Sexual harassment, harassment, or discrimination case" shall mean any case involving any unlawful discriminatory practices set forth in subdivision one of section two hundred ninety-six of the executive law.

(B) "Attorney taxpayer" shall mean a taxpayer who is licensed to practice law in this state.

§ 2. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2024.

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

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