

# STATE OF NEW YORK

4755

2023-2024 Regular Sessions

## IN SENATE

February 14, 2023

Introduced by Sen. LANZA -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to enacting the "disabled child care act"

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

1 Section 1. Short title. This act shall be known and may be cited as  
2 the "disabled child care act".

3 § 2. Section 606 of the tax law is amended by adding a new subsection  
4 (bbb) to read as follows:

5 (bbb) Disabled child care credit. (1) A taxpayer shall be allowed a  
6 credit against the tax imposed under section six hundred one of this  
7 part equal to twenty percent of qualified care expenses which are equal  
8 to or less than two thousand four hundred dollars for the taxable year  
9 that are paid by the taxpayer for the care of a qualifying disabled  
10 child. A taxpayer with qualified care expenses pursuant to the preced-  
11 ing sentence which are equal to or in excess of two hundred forty  
12 dollars for any taxable year shall receive an additional seventy-five  
13 dollar credit against the tax imposed under section six hundred one of  
14 this part. If the credit or credits provided pursuant to this section  
15 exceed the tax for such taxable year, the taxpayer may receive, and the  
16 comptroller, subject to a certificate of the commissioner, shall pay as  
17 an overpayment, without interest, any excess between such tax as so  
18 reduced and the amount of the creditor credits. If a taxpayer is not  
19 required to file a return pursuant to section six hundred one of this  
20 part, a taxpayer may nevertheless receive and the comptroller, subject  
21 to a certificate of the commissioner, shall pay as an overpayment the  
22 full amount of the credit or credits, without interest.

23 (2) As used in this subsection:

24 (A) "Qualifying disabled child" is a disabled child of the taxpayer  
25 within the third degree of consanguinity who resides with the taxpayer

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

LBD08759-01-3

1 and who has autism, autism spectrum disorder, developmental disabilities  
2 as defined in subdivision twenty-two of section 1.03 of the mental  
3 hygiene law or is physically disabled.

4 (B) "Qualified care expenses" are payments made by the taxpayer for  
5 goods and services necessary to allow the qualifying disabled child to  
6 be maintained in the taxpayer's residence which goods and services are:  
7 (i) provided to or for the benefit of the qualifying disabled child or  
8 to assist the taxpayer in caring for the qualifying disabled child; and  
9 (ii) not compensated for by insurance or federal or state programs. Such  
10 expenses include, but are not limited to, home health agency services,  
11 day care, personal care attendant services, respite care, health care  
12 equipment and supplies, home modification, or any services necessary to  
13 provide help in two or more activities in daily living, or for the  
14 provision of assistive devices.

15 (3) When two or more taxpayers who are members of a household meet the  
16 qualifications for a credit or credits pursuant to this subsection, the  
17 credit or credits shall be equally divided between or among such indi-  
18 viduals unless such individuals file with the commissioner a written  
19 agreement setting forth a different division. Where a joint income tax  
20 return has been filed pursuant to this chapter by a taxpayer and his or  
21 her spouse (or where both spouses are taxpayers and have filed such  
22 joint return), who qualify for such credit or credits, the credit or  
23 credits, or the portion thereof if divided, to which the husband and  
24 wife are entitled shall be applied against the tax of both spouses and  
25 any overpayment shall be made to both spouses. Where any return required  
26 to be filed pursuant to this chapter is combined with any return of tax  
27 imposed pursuant to the authority of this chapter or any other law if  
28 such tax is administered by the commissioner, the credit or credits or  
29 the portion thereof if divided, allowed to the taxpayer may be applied  
30 by the commissioner toward any liability for the aforementioned taxes.

31 (4) No credit or credits or portion thereof shall be granted under  
32 this subsection with respect to care provided in a residence that is  
33 wholly exempted from real property taxation or to an individual who is  
34 not a resident individual of the state for the entire taxable year. The  
35 right to claim a credit or credits or a portion thereof, where such  
36 credit or credits have been divided under this subsection, shall be  
37 personal to the qualified taxpayer and shall not survive his or her  
38 death, but such right may be exercised on behalf of a claimant by his or  
39 her legal guardian or attorney in fact during his or her lifetime.

40 (5) The commissioner may require a taxpayer to furnish as support of  
41 his or her claim for credit under this subsection receipts for qualified  
42 care expenses or other such proofs of payment as shall satisfy the  
43 commissioner.

44 § 3. This act shall take effect on the first of January next succeed-  
45 ing the date on which it shall have become a law.