

STATE OF NEW YORK

6637

2023-2024 Regular Sessions

IN SENATE

May 3, 2023

Introduced by Sen. HINCHEY -- 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 establishing a personal income tax credit for certain persons relocating to the state to provide or receive reproductive care or gender-affirming care

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 a new
2 subsection (ooo) to read as follows:

3 (ooo) Credit for reproductive or gender-affirming care. (1) For tax-
4 able years ending on or after December thirty-first, two thousand twen-
5 ty-three and ending before December thirty-first, two thousand thirty-
6 three, each individual taxpayer who (A) is a healthcare provider who,
7 for the purpose of providing reproductive care or gender-affirming care
8 in this state, permanently relocates during the taxable year to this
9 state from a state with more restrictive abortion laws or more restric-
10 tive laws concerning access to gender-affirming care or (B) is a patient
11 or the parent or guardian of a patient who, for the purpose of receiving
12 reproductive care or gender-affirming care in this state, permanently
13 relocates during the taxable year to this state from a state with more
14 restrictive abortion laws or more restrictive laws concerning the access
15 to gender-affirming care is entitled to a credit against the taxes
16 imposed by this article in the amount of five hundred dollars. A taxpay-
17 er described in this subsection who permanently relocates to this state
18 on or after June twenty-fourth, two thousand twenty-two but before Janu-
19 ary first, two thousand twenty-three may claim the credit on his or her
20 individual income tax return for the taxable year ending on December
21 thirty-first, two thousand twenty-three.

22 (2) In no event shall a credit under this subsection reduce the
23 taxpayer's liability to less than zero. If the amount of the credit

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

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1 exceeds the tax liability for the year, the excess may be refunded to
2 the taxpayer.

3 (3) As used in this subsection, "healthcare provider" means a physi-
4 cian licensed to practice medicine in all of its branches, an advanced
5 practice registered nurse, a registered professional nurse, a licensed
6 practical nurse, a physician assistant, or a pharmacist.

7 § 2. This act shall take effect immediately and shall apply to taxable
8 years beginning on and after January 1, 2023.