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:

Section 1. Section 606 of the tax law is amended by adding a new subsection (ooo) to read as follows:

(ooo) Credit for reproductive or gender-affirming care. (1) For taxable years ending on or after December thirty-first, two thousand twenty-three and ending before December thirty-first, two thousand thirty-three, each individual taxpayer who (A) is a healthcare provider who, for the purpose of providing reproductive care or gender-affirming care in this state, permanently relocates during the taxable year to this state from a state with more restrictive abortion laws or more restrictive laws concerning access to gender-affirming care or (B) is a patient or the parent or guardian of a patient who, for the purpose of receiving reproductive care or gender-affirming care in this state, permanently relocates during the taxable year to this state from a state with more restrictive abortion laws or more restrictive laws concerning the access to gender-affirming care is entitled to a credit against the taxes imposed by this article in the amount of five hundred dollars. A taxpayer described in this subsection who permanently relocates to this state on or after June twenty-fourth, two thousand twenty-two but before January first, two thousand twenty-three may claim the credit on his or her individual income tax return for the taxable year ending on December thirty-first, two thousand twenty-three.

(2) In no event shall a credit under this subsection reduce the 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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exceeds the tax liability for the year, the excess may be refunded to the taxpayer.

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

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