

# STATE OF NEW YORK

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8187

## IN SENATE

January 11, 2024

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

AN ACT to amend the state finance law and the tax law, in relation to establishing and funding the close the waitlist fund

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

1 Section 1. Legislative intent. The Older Americans Act was signed into  
2 law by President Lyndon B. Johnson in 1965 as part of "The Great Socie-  
3 ty." The primary purpose of the Older Americans Act was to support the  
4 local provision of quality services to seniors, including home care,  
5 meals, preventative medical services, transportation and caregiver  
6 assistance. The basic structure of the Older Americans Act and its  
7 implementation at the state, city and municipal level has remained  
8 largely unchanged for six decades, despite the composition, preponder-  
9 ance and needs of Older New Yorkers changing in dynamic fashion. Signif-  
10 icant changes are warranted as the senior population in our state is the  
11 fastest growing of all segments; in particular those age 80 and above  
12 are growing at the swiftest rate of all subgroups. Efforts are underway  
13 in the United States congress to modernize the Older Americans Act and  
14 provide additional funding to meet historical demand. New York State has  
15 undertaken a State Master Plan On Aging Process in recognition of the  
16 fact that the system needs to change to ensure that our seniors are  
17 empowered, supported and put in a position to thrive. However, irrespec-  
18 tive of all these grand designs, there are still tens of thousands of  
19 individuals who, for decades, have been waitlisted for senior services  
20 and thousands more who when they hear they will be put on a waitlist,  
21 decline to be added for fear they will die before services are rendered.  
22 The purpose of this bill is to close the waitlist forever, by providing  
23 necessary, modest funding from specific sources. This investment will  
24 actually save money as senior services allow people to stay at home, age  
25 in place, avoid institutionalization and/or spending down to Medicare.

26 § 2. The state finance law is amended by adding a new section 99-rr to  
27 read as follows:

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

LBD14043-01-4

1     § 99-rr. Close the waitlist fund. 1. A special fund to be known as  
2 the "close the waitlist fund" is hereby established in the custody of  
3 the state comptroller and the commissioner of taxation and finance.

4     2. The fund shall consist of all monies appropriated, credited, or  
5 transferred to such fund pursuant to law, all monies required by any  
6 provision of law to be paid into or credited to the fund and any inter-  
7 est earnings which may accrue from the investment of monies in the fund.  
8 Nothing contained in this section shall prevent the state from receiving  
9 grants, gifts or bequests for the purposes of the fund as defined in  
10 this section and depositing them in the fund according to law.

11     3. Monies of the fund, when allocated, shall be available to the  
12 department of social services to provide senior services to individuals  
13 who have been waitlisted to receive such senior services.

14     4. Monies shall be payable from the fund on the audit and warrant of  
15 the comptroller on vouchers approved and certified by the commissioner  
16 of social services.

17     § 3. The tax law is amended by adding a new section 602 to read as  
18 follows:

19     § 602. Tax surcharge for senior services. (a) In addition to the taxes  
20 authorized by this part for all taxable years beginning on or after  
21 January first, two thousand twenty-five, a tax surcharge on the taxable  
22 income of every resident married individuals filing joint returns, resi-  
23 dent married individuals filing separate returns, resident surviving  
24 spouses, resident heads of households, resident unmarried individuals,  
25 and resident estates and trusts, there is hereby imposed an additional  
26 tax surcharge at a rate of up to:

27     If the taxable income is: the tax surcharge is:

28     Not over \$10,000,000           0

29     Over \$10,000,000           .5% of taxable income

30     (b) The tax surcharge imposed pursuant to the authority of this  
31 section shall be administered, collected, and distributed by the commis-  
32 sioner in the same manner as the other taxes imposed pursuant to the  
33 authority of this article, and all of the provisions of this article,  
34 shall apply to the tax surcharge authorized by this section; provided,  
35 however, that the provisions of section six hundred ninety-eight of this  
36 article and one hundred seventy-one-a of this chapter directing the  
37 deposit and disposition of all taxes, interest and penalties collected  
38 shall not apply to any such surcharge.

39     (c) Notwithstanding any provision of this section or of section six  
40 hundred ninety-eight of this article and one hundred seventy-one-a of  
41 this chapter to the contrary, the total revenue from the tax surcharge  
42 imposed pursuant to the authority of this section, including interest  
43 and penalties, shall be credited to the close the waitlist fund estab-  
44 lished pursuant to section ninety-nine-rr of the state finance law and  
45 shall be applied exclusively to or in aid or support of providing senior  
46 services to individuals who have been waitlisted to receive such senior  
47 services.

48     § 4. This act shall take effect immediately and shall apply to all tax  
49 years commencing on and after January 1, 2025.