

STATE OF NEW YORK

3205

2025-2026 Regular Sessions

IN ASSEMBLY

January 23, 2025

Introduced by M. of A. SANTABARBARA -- read once and referred to the
Committee on Ways and Means

AN ACT to amend the tax law, in relation to authorizing a personal
income tax deduction for home heating expenses

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

1 Section 1. Subsection (c) of section 612 of the tax law is amended by
2 adding a new paragraph 48 to read as follows:

3 (48) (A) Expenses paid during the taxable year by a qualified taxpayer
4 attributable to the cost of residential heating, including, but not
5 limited to amounts paid for fuel oil, coal, wood, propane, natural gas,
6 electricity, steam, kerosene and any other fuel used to heat such
7 taxpayer's primary residence.

8 (B) For the purposes of this paragraph, "qualified taxpayer" shall
9 mean a resident individual of the state, who maintained their primary
10 residence in this state on December thirty-first of the taxable year,
11 and who was: (i) an owner of such property on such date or (ii) a renter
12 of such property on such date who was responsible for paying for the
13 cost of heating such property.

14 § 2. This act shall take effect immediately and shall apply to taxable
15 years commencing on or after the first of January in the year in which
16 it shall have become a law.

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

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