# STATE OF NEW YORK

5182

2025-2026 Regular Sessions

# IN ASSEMBLY

February 12, 2025

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

AN ACT to amend the tax law, in relation to enacting the "frontline worker assistance act"; and providing for the repeal of such provisions upon expiration thereof

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

Section 1. Short title. This act shall be known and may be cited as the "Frontline Worker Assistance Act".

§ 2. Legislative findings. Public employees have faced unprecedented adverse health effects as the result of employer mandates to require specific work titles of government employees to remain on-duty and physically present at their work locations during the deadly COVID-19 pandemic. The public employees mandated to continue conducting crucial services to the public during the most deadly period of the COVID-19 pandemic displayed exemplary service, while often at a health detriment to the employee and their family.

In recognition of public employees who were mandated by their employer to physically be on their job site or job location in order to provide unabated and crucial public services regardless of multiple safety lockdowns afforded to most other New York residents, a tax credit shall apply to such public employees performing their duties while remaining at their worksite or job location during the pandemic and have not received additional compensation pursuant to a federal, state or local award, grant or retention payment.

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

**(bbb) Frontline worker assistance credit. (1) Allowance of credit. A taxpayer that is employed by a state, county, municipality, town, local government, or authority, and was mandated by their employer to be physically present at their job site or job location during the COVID-19**

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

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**pandemic and has not received additional compensation pursuant to a federal, state or local award, grant or retention payment shall be allowed an annual credit of one thousand dollars against the tax imposed by this article.**

**(2) Overpayment. If the amount of the credit allowed under this subsection for any taxable year exceeds the taxpayer's tax for the taxable year, the excess shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article, provided however, no interest will be paid thereon.**

§ 4. This act shall take effect immediately and shall expire and be deemed repealed on and after December 31, 2026.