STATE OF NEW YORK

5810

2025-2026 Regular Sessions

IN ASSEMBLY

February 20, 2025

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

AN ACT to amend the tax law, in relation to a child care tax credit

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 (bbb) to read as follows:

(bbb) Child care credit. (1) Allowance of credit. A resident taxpayer shall be allowed a credit against the taxes imposed by this article for child care expenses.

(2) Child care. Child care means care provided to a qualifying child of the taxpayer for the purposes of allowing the taxpayer to be gainfully employed, to seek employment or to attend school on a full-time or part-time basis, except that the term does not include care provided by:

(A) the child's parent or guardian, unless the care is provided by the parent in a certified or registered child care facility; or the parent or guardian is physically incapable of caring for the child; or

(B) a child of the taxpayer who has not yet attained age nineteen years of age at the close of the tax year.

(3) Child care expenses. Child care expenses means the costs associated with providing child care to a qualifying child of a resident taxpayer.

(4) Qualifying child. Qualifying child means a child of the taxpayer who is thirteen years of age or younger, or who is a disabled child.

(5) Amount of credit. A resident taxpayer shall be allowed a credit against the tax imposed by this article of twenty-five percent of the expenses of child care.

§ 2. This act shall take effect immediately and shall apply to taxable years commencing on or after January 1, 2026.

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

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