

STATE OF NEW YORK

2402

2025-2026 Regular Sessions

IN SENATE

January 17, 2025

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:

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

3 (qqq) Credit for reproductive or gender-affirming care. (1) Each indi-
4 vidual taxpayer who (A) is a healthcare provider who, for the purpose of
5 providing reproductive care or gender-affirming care in this state,
6 permanently relocates during the taxable year to this state from a state
7 with more restrictive abortion laws or more restrictive laws concerning
8 access to gender-affirming care or (B) is a patient or the parent or
9 guardian of a patient who, for the purpose of receiving reproductive
10 care or gender-affirming care in this state, permanently relocates
11 during the taxable year to this state from a state with more restrictive
12 abortion laws or more restrictive laws concerning the access to gender-
13 affirming care is entitled to a credit against the taxes imposed by this
14 article in the amount of five hundred dollars. A taxpayer described in
15 this subsection who permanently relocates to this state on or after
16 January first, two thousand twenty-five may claim the credit on their
17 individual income tax return for the applicable taxable year in which
18 they relocated to this state.

19 (2) In no event shall a credit under this subsection reduce the
20 taxpayer's liability to less than zero. If the amount of the credit
21 exceeds the tax liability for the year, the excess may be refunded to
22 the taxpayer.

23 (3) As used in this subsection, "healthcare provider" means a physi-
24 cian licensed to practice medicine in all of its branches, an advanced

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

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1 practice registered nurse, a registered professional nurse, a licensed
2 practical nurse, a physician assistant, or a pharmacist.

3 § 2. This act shall take effect immediately and shall apply to taxable
4 years beginning on and after January 1, 2025.