

# STATE OF NEW YORK

6092

2025-2026 Regular Sessions

## IN SENATE

March 5, 2025

Introduced by Sen. PARKER -- 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 the New York state foreign dependent children tax inclusion act

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

1 Section 1. Short title. This act shall be known and may be cited as  
2 the "New York state foreign dependent children tax inclusion act".

3 § 2. Subsection (c) of section 614 of the tax law, as amended by chap-  
4 ter 170 of the laws of 1994, is amended to read as follows:

5 (c) Head of household. (1) For taxable years beginning after nineteen  
6 hundred ninety-six, the New York standard deduction of an individual who  
7 is a head of household shall be ten thousand five hundred dollars; for  
8 taxable years beginning in nineteen hundred ninety-six, such standard  
9 deduction shall be ten thousand dollars; for taxable years beginning in  
10 nineteen hundred ninety-five, such standard deduction shall be eight  
11 thousand one hundred fifty dollars; and for taxable years beginning  
12 after nineteen hundred eighty-nine and before nineteen hundred ninety-  
13 five, such standard deduction shall be seven thousand dollars.

14 (2) (A) For taxable years beginning after two thousand twenty-six, an  
15 individual providing support to a dependent child or children residing  
16 outside of the United States shall be deemed head of household for  
17 purposes of this subsection where the individual provides proof of:

18 (i) the legal relationship between the individual and their dependent  
19 child or children; and

20 (ii) the amount of money which the dependent child or children  
21 received from the individual.

22 (B) Support provided to children outside of the United States means  
23 money or other financial support which is sent or transferred outside  
24 the United States to a dependent child of the individual.

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

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1 (C) For the purposes of this subsection, the term "dependent child"  
2 shall mean any child of the individual who is age eighteen or younger.

3 (D) Any taxpayer who submits a false or fraudulent document to the  
4 department regarding the proof required pursuant to this subsection  
5 shall be subject to the penalty imposed pursuant to subsection (cc) of  
6 section six hundred eighty-five of this article.

7 § 3. Section 616 of the tax law is amended by adding a new subsection  
8 (c) to read as follows:

9 (c) Foreign dependent children. For taxable years beginning after two  
10 thousand twenty-six, a resident individual shall be allowed a New York  
11 exemption of one thousand dollars for each dependent child residing  
12 outside of the United States. Such individual shall provide proof of the  
13 legal relationship between the individual and their dependent child or  
14 children and the amount of money the individual provides to the depend-  
15 ent child or children. Any taxpayer who submits a false or fraudulent  
16 document to the department regarding the proof required pursuant to this  
17 subsection shall be subject to the penalty imposed pursuant to  
18 subsection (cc) of section six hundred eighty-five of this article. For  
19 purposes of this subsection, the term "dependent child" shall mean any  
20 child of the resident individual who is age eighteen or younger who  
21 resides outside of the United States.

22 § 4. This act shall take effect immediately. Effective immediately,  
23 the addition, amendment and/or repeal of any rule or regulation neces-  
24 sary for the implementation of this act on its effective date are  
25 authorized to be made and completed on or before such effective date.