STATE OF NEW YORK

1171

2025-2026 Regular Sessions

IN ASSEMBLY

January 9, 2025

Introduced by M. of A. SIMON, SHIMSKY, COLTON, JACOBSON, SAYEGH, MORINELLO, BRABENEC, DeSTEFANO, BENDETT, SLATER, TAGUE -- Multi-Sponsored by -- M. of A. BICHOTTE HERMELYN, WILLIAMS -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing a tax deduction for the adoption of a child with special needs

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

Section 1. Subsection (d) of section 615 of the tax law is amended by adding a new paragraph 6 to read as follows:

(6) an amount equal to ten thousand dollars for the adoption of a child with special needs. The amount allowed by this paragraph may be used by a taxpayer to increase such taxpayer's deduction in each year that the taxpayer is the legal parent of a child with special needs.

For purposes of this paragraph, a child with special needs shall mean any child who is under the age of twenty-one and who possesses a specific physical, mental, or emotional condition or disability of such severity or kind that, in the opinion of the office of children and family services, would constitute a significant obstacle to the child's adoption.

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

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

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