

STATE OF NEW YORK

3945

2025-2026 Regular Sessions

IN ASSEMBLY

January 30, 2025

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

AN ACT to amend the tax law, in relation to providing a tax credit for unpaid family caregivers (Part A); to amend the elder law, in relation to establishing a workplace flexibility grant program to support informal caregivers (Part B); to amend the elder law, in relation to determining the training and assistance available to informal caregivers in rural areas (Part C); to amend the elder law, in relation to the provision of a transportation assistance stipend for informal caregivers in rural areas of the state (Part D); and making an appropriation relating to funding for the office for the aging (Part E)

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

1 Section 1. This act enacts into law components of legislation relating
2 to "the rural caregiver relief act". Each component is wholly contained
3 within a Part identified as Parts A through E. The effective date for
4 each particular provision contained within such Part is set forth in the
5 last section of such Part. Any provision in any section contained within
6 a Part, including the effective date of the Part, which makes a refer-
7 ence to a section "of this act", when used in connection with that
8 particular component, shall be deemed to mean and refer to the corre-
9 sponding section of the Part in which it is found. Section three of this
10 act sets forth the general effective date of this act.

11 PART A

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

14 (qqq) Caregiving tax credit. (1) For taxable years beginning on or
15 after January first, two thousand twenty-five, a qualified caregiver
16 shall be allowed a credit against the tax imposed by this article in an

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

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1 amount equal to three thousand dollars for the care of a qualified fami-
2 ly member for at least twenty hours per week.

3 (2) For purposes of this section: (A) "qualified family member" means
4 an individual who is: (i) at least eighteen years of age during a taxa-
5 ble year; (ii) a resident of New York state; (iii) requires assistance
6 with at least one activity of daily living (ADL), as certified by a
7 licensed health care practitioner; and (iv) is an individual who quali-
8 fies as a dependent, spouse, domestic partner as defined by section four
9 of the workers' compensation law, sibling, partner, parent or other
10 relation by blood or marriage, including an in-law, grandparent, grand-
11 child, step-parent, aunt, uncle, niece, or nephew of the qualified care-
12 giver.

13 (B) "qualified caregiver" means an individual who is a New York state
14 resident taxpayer for the taxable year. In the case of a joint return,
15 the term includes the individual and the individual's spouse. The quali-
16 fied caregiver claiming the credit shall not have received any other
17 compensation for the care provided to a qualified family member and
18 shall reside in a rural area.

19 (C) "rural areas" means counties within the state having less than two
20 hundred thousand population. In counties of two hundred thousand or
21 greater population, "rural areas" means towns with population densities
22 of one hundred fifty persons or less per square mile.

23 (3) The credit established pursuant to this subsection shall be
24 allowed for the taxable year in which the qualified caregiver provided
25 care.

26 (4) If the amount of the credit allowed under this subsection for any
27 taxable year shall exceed the taxpayer's tax for such year, the excess
28 shall be treated as an overpayment of tax to be credited or refunded in
29 accordance with the provisions of section six hundred eighty-six of this
30 article, provided, however, that no interest shall be paid thereon.

31 (5) Eligible qualified caregivers shall apply for the credit through
32 the department. The commissioner, in consultation with the commissioner
33 of the department of health and the director of the office for the
34 aging, shall issue a certification for an approved application to the
35 taxpayer.

36 (6) The commissioner, after consulting with the commissioner of the
37 department of health and the director of the office for the aging, shall
38 promulgate regulations necessary and appropriate to carry out the
39 purposes of this subsection.

40 § 2. This act shall take effect immediately.

41 PART B

42 Section 1. The elder law is amended by adding a new section 226 to
43 read as follows:

44 § 226. Workplace flexibility grant program. 1. For the purposes of
45 this section, the following terms shall have the following meanings:

46 (a) "informal caregiver" shall have the same meaning as in paragraph
47 (a) of subdivision two of section two hundred six of this article; and

48 (b) "rural areas" means counties within the state having less than two
49 hundred thousand population. In counties of two hundred thousand or
50 greater population, "rural areas" means towns with population densities
51 of one hundred fifty persons or less per square mile.

52 2. The office is authorized, within available appropriations, in
53 consultation with the department of labor, to award capital grants of up
54 to one hundred thousand dollars to businesses, for the purpose of

1 supporting employees who are informal caregivers in rural areas. Such
2 grants shall be awarded on a competitive basis.

3 3. Grants made by the office pursuant to this section shall be subject
4 to the following:

5 (a) grants shall not exceed one hundred thousand dollars per year;

6 (b) the office may not enter into more than one grant per year with an
7 individual business; and

8 (c) grants provided by the agency may only be used for the support of
9 employees who are informal caregivers including but not limited to
10 offering remote work options, paid leave and flexible schedules.

11 4. Applications for grants authorized under this section shall
12 describe the workforce policies such business will implement to support
13 employees who are informal caregivers.

14 5. The office shall, in consultation with the department of labor,
15 develop criteria to be used in evaluating grant applications.

16 6. The office shall, on or before September first, two thousand twenty-
17 six and annually thereafter, submit a report to the governor, the
18 temporary president of the senate and the senate minority leader, the
19 speaker of the assembly, and the minority leader of the assembly on the
20 effectiveness and accomplishments of the grant program. Such report
21 shall include for each grant awarded, the name and location of the
22 recipient, the amount and use of the grant, the impact of the grant on
23 the recipient's business, the number of jobs created or retained, and
24 such other information as the office shall deem appropriate.

25 § 2. This act shall take effect immediately.

26 PART C

27 Section 1. Subdivision 4 of section 206 of the elder law is amended by
28 adding a new paragraph (c) to read as follows:

29 (c) Conduct a review to ensure that the program is adequate to meet
30 the needs of informal caregivers in rural areas. In conducting such
31 review, the director shall review the availability of education on care-
32 giving techniques, respite care services, and counseling and mental
33 health support for informal caregivers in rural areas. After such
34 review, if the director has found that the program is inadequate to meet
35 the needs of informal caregivers in rural areas, the director shall make
36 any necessary changes to the program and take any other action necessary
37 to meet the needs of informal caregivers in rural areas. For the
38 purposes of this paragraph, "rural areas" means counties within the
39 state having less than two hundred thousand population. In counties of
40 two hundred thousand or greater population, "rural areas" means towns
41 with population densities of one hundred fifty persons or less per
42 square mile.

43 § 2. This act shall take effect immediately.

44 PART D

45 Section 1. Section 202 of the elder law is amended by adding a new
46 subdivision 15-a to read as follows:

47 15-a. to provide a stipend, in an amount to be determined by the
48 office, for informal caregivers in rural areas to cover transportation
49 costs related to caregiving, including, but not limited to, costs of
50 travel for medical appointments and errands. For the purposes of this
51 subdivision:

1 (a) "rural areas" means counties within the state having less than two
2 hundred thousand population. In counties of two hundred thousand or
3 greater population, "rural areas" means towns with population densities
4 of one hundred fifty persons or less per square mile; and

5 (b) "informal caregiver" shall have the same meaning as in paragraph
6 (a) of subdivision two of section two hundred six of this article;

7 § 2. This act shall take effect immediately.

8 PART E

9 Section 1. The sum of twenty-five million dollars (\$25,000,000), or so
10 much thereof as may be necessary, is hereby appropriated to the office
11 for the aging out of any moneys in the state treasury in the general
12 fund, not otherwise appropriated, and made immediately available, for
13 the purpose of carrying out the provisions of subsection (qqq) of
14 section 606 of the tax law, section 226 of the elder law, paragraph (c)
15 of subdivision 4 of section 206 of the elder law and subdivision 15-a of
16 section 202 of the elder law. Such moneys shall be payable on the audit
17 and warrant of the comptroller on vouchers certified or approved by the
18 director of the office for the aging in the manner prescribed by law.

19 § 2. This act shall take effect immediately.

20 § 2. Severability. If any clause, sentence, paragraph, section or part
21 of this act shall be adjudged by any court of competent jurisdiction to
22 be invalid and after exhaustion of all further judicial review, the
23 judgment shall not affect, impair, or invalidate the remainder thereof,
24 but shall be confined in its operation to the clause, sentence, para-
25 graph, section or part of this act directly involved in the controversy
26 in which the judgment shall have been rendered.

27 § 3. This act shall take effect immediately provided, however, that
28 the applicable effective date of Parts A through E of this act shall be
29 as specifically set forth in the last section of such Parts.