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:

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

PART A

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

(qqq) Caregiving tax credit. (1) For taxable years beginning on or after January first, two thousand twenty-five, a qualified caregiver 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.

LBD05792-01-5

amount equal to three thousand dollars for the care of a qualified family member for at least twenty hours per week.

(2) For purposes of this section: (A) "qualified family member" means an individual who is: (i) at least eighteen years of age during a taxable year; (ii) a resident of New York state; (iii) requires assistance with at least one activity of daily living (ADL), as certified by a licensed health care practitioner; and (iv) is an individual who qualifies as a dependent, spouse, domestic partner as defined by section four of the workers' compensation law, sibling, partner, parent or other relation by blood or marriage, including an in-law, grandparent, grandchild, step-parent, aunt, uncle, niece, or nephew of the qualified caregiver.

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

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

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

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

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

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

§ 2. This act shall take effect immediately.

PART B

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

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

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

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

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

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

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

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

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

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

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

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

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

§ 2. This act shall take effect immediately.

PART C

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

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

§ 2. This act shall take effect immediately.

PART D

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

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

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

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

§ 2. This act shall take effect immediately.

PART E

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

§ 2. This act shall take effect immediately.

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

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