

STATE OF NEW YORK

5803

2025-2026 Regular Sessions

IN ASSEMBLY

February 20, 2025

Introduced by M. of A. NORBER -- read once and referred to the Committee on Aging

AN ACT to amend the elder law, in relation to reports by the office for the aging regarding assistance to families for caring for elderly dependents; and to amend the tax law, in relation to providing an additional personal income tax exemption for resident individuals in certain cases

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

1 Section 1. Legislative intent. The legislature hereby finds and
2 declares that existing programs to encourage the elderly to remain in
3 their own homes or the homes of caring relatives, including the informal
4 caregivers and respite programs, as well as other programs provided
5 under the auspices of the state office for the aging to provide assist-
6 ance to families to care for their elderly, could be enhanced by the
7 provision of an additional incentive to families to further stimulate
8 the retention of the elderly at home and that limited financial relief
9 to families offered in conjunction with existing programs, would result
10 in closer familial ties and a more satisfactory life for our elderly.

11 The legislature further finds and declares that the creation, enhance-
12 ment and stimulation of such programs is to the benefit of the public as
13 well as to the individual family, and that such creation, enhancement
14 and stimulation aid in maintaining the dignity and quality of life of
15 aged and elderly persons.

16 The legislature additionally finds and declares that such creation of
17 programs and enhancement of other existing programs should include a
18 recognition of the financial commitment and obligation of the family,
19 and that the state has a moral obligation to be of assistance in such
20 situations, and that although the state can in no manner place a finan-
21 cial value on the provision of assistance by a family to its elderly and

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

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1 aged relatives, the state can and should recognize that such efforts
2 inure not only to the family's but also the general public's good.

3 § 2. Section 213 of the elder law is amended by adding a new subdivi-
4 sion 6 to read as follows:

5 6. The office for the aging shall biennially report to the governor
6 and legislature concerning the effects of subsection (c) of section six
7 hundred sixteen of the tax law on programs offered under the auspices or
8 with the support, direct or indirect, of the office for the aging. Such
9 report shall include, but not be limited to, the use or non-use of this
10 incentive in coordination with such programs, the extent to which this
11 incentive has aided families in caring for elderly dependents, coordi-
12 nation by the office of the availability of this assistance with other
13 programs for the aged and recommendations for public information activ-
14 ities.

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

17 (c) Additional exemption. In addition to the exemptions provided for
18 in subsection (a) of this section, a resident individual shall be
19 allowed a New York exemption in an amount equal to the exemption
20 provided for in subsection (a) of this section for each dependent who is
21 of the age of sixty-five or older, who resides with such resident indi-
22 vidual, and for whom the resident individual is entitled to an exemption
23 for the taxable year for federal income tax purposes, provided however,
24 that if the New York income taxes of spouses are separately determined
25 but their federal income tax is determined on a joint return, only one
26 of them, at their option, shall be entitled to the additional exemption
27 provided for herein.

28 § 4. This act shall take effect immediately, and the provisions of
29 sections two and three of this act shall apply to taxable years begin-
30 ning one year after the effective date of this act.