STATE OF NEW YORK

6095

2025-2026 Regular Sessions

IN ASSEMBLY

February 26, 2025

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

AN ACT to amend the tax law, in relation to providing for a personal income tax deduction for certain well water testing

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

Section 1. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 48 to read as follows:

(48) (A) Expenses paid or incurred during the taxable year, up to a limit of six hundred dollars, for the testing of potable well water for any substances that are to be monitored pursuant to section eleven hundred twelve of the public health law and the federal Safe Drinking Water Act (42 U.S.C. § 300g-1). Such modification shall only be claimed by a property owner once every three years.

(B) To qualify for this modification, the well water testing must be conducted by a state certified laboratory. Such certified laboratory must notify the property owner if the well water sample exceeds the standards for potable drinking water as set by the department of health. The property owner must report any violation of the standards for drinking water to the local municipal health department.

§ 2. This act shall take effect immediately and shall apply to taxable years commencing on or after the first of January in the year in which it shall have become a law.

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

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