

# 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 Assem-  
bly, do enact as follows:

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

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

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

15 § 2. This act shall take effect immediately and shall apply to taxable  
16 years commencing on or after the first of January in the year in which  
17 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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