STATE OF NEW YORK

2402

2025-2026 Regular Sessions

IN SENATE

January 17, 2025

Introduced by Sen. HINCHEY -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to establishing a personal income tax credit for certain persons relocating to the state to provide or receive reproductive care or gender-affirming care

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

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

(qqq) Credit for reproductive or gender-affirming care. (1) Each individual taxpayer who (A) is a healthcare provider who, for the purpose of providing reproductive care or gender-affirming care in this state, permanently relocates during the taxable year to this state from a state with more restrictive abortion laws or more restrictive laws concerning access to gender-affirming care or (B) is a patient or the parent or guardian of a patient who, for the purpose of receiving reproductive care or gender-affirming care in this state, permanently relocates during the taxable year to this state from a state with more restrictive abortion laws or more restrictive laws concerning the access to gender-affirming care is entitled to a credit against the taxes imposed by this article in the amount of five hundred dollars. A taxpayer described in this subsection who permanently relocates to this state on or after January first, two thousand twenty-five may claim the credit on their individual income tax return for the applicable taxable year in which they relocated to this state.

(2) In no event shall a credit under this subsection reduce the taxpayer's liability to less than zero. If the amount of the credit exceeds the tax liability for the year, the excess may be refunded to the taxpayer.

(3) As used in this subsection, "healthcare provider" means a physician licensed to practice medicine in all of its branches, an advanced

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

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practice registered nurse, a registered professional nurse, a licensed practical nurse, a physician assistant, or a pharmacist.

§ 2. This act shall take effect immediately and shall apply to taxable years beginning on and after January 1, 2025.