

STATE OF NEW YORK

4118

2025-2026 Regular Sessions

IN SENATE

February 3, 2025

Introduced by Sen. SCARCELLA-SPANTON -- 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 a veteran tax deduction

The People of the State of New York, represented in Senate and Assembly, 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) In the case of a taxpayer who is a veteran, an amount equal to
4 six thousand dollars. For the purposes of this section, the term "veter-
5 an" shall have the same meaning as defined in subdivision three of
6 section one of the veterans' services law.

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

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

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