STATE OF NEW YORK

4847

2025-2026 Regular Sessions

IN SENATE

February 13, 2025

Introduced by Sen. FAHY -- 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 tax deduction for expenses related to early intervention supplies

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) Expenses not in excess of five hundred dollars actually incurred and paid by eligible qualified personnel or an eligible service coordinator for early intervention supplies, actually used and useful, to the extent not deductible in determining federal adjusted gross income and not reimbursed. For the purposes of this paragraph, the following terms shall have the following meanings:

(i) "Qualified personnel" shall have the same meaning as subdivision fifteen of section twenty-five hundred forty-one of the public health law.

(ii) "Service coordinator" shall have the same meaning as subdivision sixteen of section twenty-five hundred forty-one of the public health law.

(iii) "Early intervention supplies" shall mean books, supplies, and other equipment and supplemental materials used by eligible qualified personnel or an eligible service coordinator in the furtherance of their professional duties.

§ 2. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2027.

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

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