

STATE OF NEW YORK

6120

2025-2026 Regular Sessions

IN SENATE

March 5, 2025

Introduced by Sens. PARKER, GOUNARDES, RIVERA, STAVISKY -- 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 credit for the purchase of personal protective equipment (PPE) by employers

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

1 Section 1. Section 210-B of the tax law is amended by adding a new
2 subdivision 61 to read as follows:

3 61. Credit for the purchase of personal protective equipment (PPE) by
4 employers. (a) A taxpayer shall be allowed a credit against the tax
5 imposed by this article for the purchase of personal protective equip-
6 ment (PPE) for use by such taxpayer's employees. The total amount of the
7 credit shall be the cost incurred in purchasing the personal protective
8 equipment (PPE) not to exceed a maximum credit of five thousand dollars.

9 (b) For the purposes of this subdivision, the following terms shall
10 have the following meanings:

11 (i) "taxpayer" shall mean any employer resident in this state employ-
12 ing five hundred or less persons.

13 (ii) "personal protective equipment (PPE)" shall mean all equipment
14 worn or used to minimize exposure to a communicable disease, including
15 but not limited to gloves, masks and faceshields.

16 (c) If the amount of credit allowable under this subdivision shall
17 exceed the taxpayer's tax for such year, the excess may be carried over
18 to the following year or years and may be deducted from the taxpayer's
19 tax for such year or years.

20 (d) If all or any part of the credit provided for under this subdivi-
21 sion was allowed or carried over from a prior taxable year or years, a
22 taxpayer shall reduce the allowable credit for additional qualifying
23 expenditures in a subsequent tax year by the amount of the credit previ-
24 ously allowed or carried over.

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

LBD10636-01-5

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

3 (qqq) Credit for the purchase of personal protective equipment (PPE)
4 by employers. (1) A taxpayer shall be allowed a credit of personal
5 protective equipment (PPE) for use by such taxpayer's employees. The
6 total amount of the credit shall be the cost incurred in purchasing the
7 personal protective equipment (PPE) not to exceed a maximum credit of
8 five thousand dollars.

9 (2) For the purposes of this subsection, the following terms shall
10 have the following meanings:

11 (i) "taxpayer" shall mean any employer resident in this state employ-
12 ing five hundred or less persons.

13 (ii) "personal protective equipment (PPE)" shall mean all equipment
14 worn or used to minimize exposure to a communicable disease, including
15 but not limited to gloves, masks and faceshields.

16 (3) If the amount of credit allowable under this subsection shall
17 exceed the taxpayer's tax for such year, the excess may be carried over
18 to the following year or years and may be deducted from the taxpayer's
19 tax for such year or years.

20 (4) If all or any part of the credit provided for under this
21 subsection was allowed or carried over from a prior taxable year or
22 years, a taxpayer shall reduce the allowable credit for additional qual-
23 ifying expenditures in a subsequent tax year by the amount of the credit
24 previously allowed or carried over.

25 § 3. Subparagraph (B) of paragraph 1 of subsection (i) of section 606
26 of the tax law is amended by adding a new clause (lii) to read as
27 follows:

28 <u>(lii) Credit for</u>	<u>Amount of credit</u>
29 <u>the purchase of personal</u>	<u>under subdivision</u>
30 <u>protective equipment (PPE)</u>	<u>sixty-one of section</u>
31 <u>by employers under subsection</u>	<u>two hundred ten-B</u>
32 <u>(qqq)</u>	

33 § 4. This act shall take effect immediately, and shall apply to the
34 taxable year in which it takes effect and all subsequent taxable years.