STATE OF NEW YORK

9591

IN SENATE

March 26, 2026

Introduced by Sens. ROLISON, ORTT -- read twice and ordered printed, and when printed to be committed to the Committee on Children and Families

AN ACT to amend the social services law and the tax law, in relation to enacting the "retired childcare worker workforce re-entry act"

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

Section 1. Short title. This act shall be known and may be cited as the "retired childcare worker workforce re-entry act".

§ 2. Legislative findings and intent. 1. The legislature finds that New York state continues to experience a shortage of qualified childcare providers, especially in rural and low-income communities designated as childcare deserts. Many retired New Yorkers possess years of professional experience in early childhood education and childcare and represent a valuable potential workforce. However, the costs of relicensing, retraining, and limited earning potential discourage many from re-entering the field.

2. The purpose of this act is to create targeted tax and administrative incentives that make it easier and more rewarding for retired individuals to return to licensed childcare employment, thereby strengthening the childcare system and expanding access for working families.

§ 3. Article 6 of the social services law is amended by adding a new title 1-B to read as follows:

TITLE 1-B

RETIRED CHILDCARE WORKFORCE RE-ENTRY CREDIT AND SUPPORTS

Section 394-aa. Definitions.

394-bb. Retired childcare workforce re-entry tax credit.

394-cc. Retired childcare workforce re-entry supports.

§ 394-aa. Definitions. For the purposes of this title, the following terms shall have the following meanings:

1. "Retired childcare worker" means an individual who:

(a) is at least fifty-five years of age;

(b) has not been employed in a licensed or registered childcare position for a period of at least three consecutive years immediately preceding re-entry; and

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

LBD14262-01-5

(c) is currently employed in a childcare program licensed or registered pursuant to section three hundred ninety of this article and regulated by the office of children and family services.

2. "Qualified childcare employment" means employment, whether full-time or part-time, in a childcare center, group family daycare, or family daycare home licensed or registered pursuant to section three hundred ninety of this article, or any successor provision.

§ 394-bb. Retired childcare workforce re-entry tax credit. 1. Allowance of credit. A taxpayer who is a retired childcare worker subject to tax under article twenty-two of the tax law, shall be allowed a credit against such tax in the amount of one thousand five hundred dollars for each taxable year in which such taxpayer is engaged in qualified childcare employment for at least six consecutive months.

2. Certification. The department of taxation and finance, in consultation with the office of children and family services, shall promulgate rules and/or regulations necessary to establish procedures for certified taxpayers as retired childcare workers for the purposes of obtaining the credit under subdivision one of this section.

3. Reporting. The department of taxation and finance, in consultation with the office of children and family services, shall annually compile data related to the credit authorized by subdivision one of this section for inclusion in the report required pursuant to section three hundred ninety-four-cc of this title. Such data shall include, but not be limited to, the number of credits claimed under this section and the aggregate value of such credits.

§ 394-cc. Retired childcare workforce re-entry supports. 1. Fee waivers. The office of children and family services shall waive up to seventy-five percent of any application, licensing, registration, or renewal fee required for a retired childcare worker, who returns to licensed or registered childcare employment and maintains such employment for at least six months.

2. Training reimbursement. The office of children and family services shall establish, subject to appropriation, a reimbursement program providing up to five hundred dollars per eligible individual for the cost of required refresher training or continuing education necessary for re-entry into licensed or registered childcare employment.

3. Annual report. The office of children and family services, in consultation with the department of taxation and finance, shall submit an annual report to the governor, the temporary president of the senate, the speaker of the assembly, and the minority leaders of both houses of the legislature. Such report shall include:

(a) the number of retired childcare workers re-entering the workforce pursuant to this section;

(b) the geographic distribution of such workers;

(c) the total value of tax credits claimed under section three hundred ninety-four-bb of this title; and

(d) recommendations regarding continuation, modification, or expansion of the provisions of this title.

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

(uuu) Retired childcare workforce re-entry tax credit. (1) Allowance of credit. A taxpayer that has been certified as a retired childcare worker pursuant to subdivision two of section three hundred ninety-four-bb of the social services law shall be allowed a credit against the tax imposed by this article equal to the amount specified under subdivision one of section three hundred ninety-four-bb of the social services law.

In no event shall the taxpayer be allowed a credit greater than the amount specified under such subdivision.

(2) Application of credit. If the amount of the credit allowed under this subsection exceeds the taxpayer's tax for the taxable year, any amount of credit not deductible in such taxable year shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article. Provided, however, no interest shall be paid thereon.

(3) Limitations. No taxpayer shall be allowed to claim the credit authorized under this subsection for more than five consecutive taxable years.

§ 5. This act shall take effect on the first of January next succeeding the date on which it shall have become a law, and shall apply to taxable years beginning on or after such date. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized to be made and completed on or before such effective date.