



NEW YORK STATE SENATOR

William Larkin

Larkin Wouldn't Tax Family Day Cares As Businesses

[WILLIAM J. LARKIN JR.](#) June 18, 2006

The State Senate has passed legislation (S.6008) sponsored by Senator Bill Larkin (R-C, Cornwall-on-Hudson) that would ensure that neighborhood homes that serve as family day cares are assessed based on their value as a residence and not as a business.

"This bill will help to encourage more family day care homes to care for children of parents who work," said Senator Larkin. "People using their homes to run a small family day care business should not be assessed at a higher commercial rate simply because their homes are used for this purpose. The profit from these small home-based businesses is often so minimal that any cost increase can mean the difference in whether or not they can continue to provide these valuable services. These homeowners should not be penalized for providing low cost day care services to the community."

The bill was sent to the Assembly.