



NEW YORK STATE SENATOR

Brad Hoylman-Sigal

Ahead Of Tax Day, Senator Brad Hoylman Introduces Legislation Creating New Tax Deduction For Health Care Professionals, First Responders & EMTs

BRAD HOYLMAN-SIGAL April 14, 2020

| ISSUE: **SD 27, COVID-19, TAX DEDUCTION**

NEW YORK—Today, Senator Brad Hoylman announced S.8195, legislation to honor New York’s frontline medical workers and thank them for their hard work and dedication to saving lives.

The legislation, which was introduced ahead of the traditional April 15th deadline for filing income taxes, would create a tax deduction of up to \$5,000 for healthcare professionals, certified first responders and emergency medical technicians for personal protective equipment (PPE) and transportation expenses related to the COVID-19 emergency.

Senator Hoylman said: “New York owes frontline medical workers an enormous debt—one we will never be able to fully repay. It’s particularly outrageous that our federal government is asleep at the wheel, forcing hard-working medical personnel to purchase their own personal protective equipment and other necessities. Medical personnel serving our state during the COVID-19 pandemic deserve all the help our state can give them—and this tax deduction is a crucial first step to accomplishing those goals. I’m committed to working with my colleagues to pass this legislation as quickly as possible.”

S.8195 would amend the tax law to authorize a personal income tax deduction for health care professionals, certified first responders and emergency medical technicians. The bill would authorize these professionals to deduct up to \$5,000 in expenses for personal protective equipment or transportation related to the COVID-19 declared state of emergency.

Once passed, the bill would apply to the 2020 taxable year. The legislation was introduced during the week of April 15, traditionally the deadline for filing income taxes; due to the COVID-19 pandemic, the April 15 deadline has been extended for this year.

This tax deduction is the first step in Senator Hoylman's [larger legislative effort](#) to support frontline medical workers treating COVID-19 patients and the families of medical professionals who passed away while treating COVID-19.

RELATED LEGISLATION

2019-S8195

- Introduced

- - In Committee Assembly
 - In Committee Senate

- - On Floor Calendar Assembly
 - On Floor Calendar Senate

- ○ Passed Assembly
 - Passed Senate
- Delivered to Governor
- Signed By Governor
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Relates to a tax deduction for certain expenses of health care professionals and emergency medical technicians relating to the COVID-19 declared emergency

April 13, 2020

In Senate Committee [Budget and Revenue](#)

Sponsored by [Brad Hoylman-Sigal](#)

Do you support this bill?