



**Providing an Income Tax Deduction for Persons Who Move to
New York for Abortions or for ‘Gender-Affirming Care’
(Bill S.6637-Hinchey)**

MEMORANDUM OF OPPOSITION

Bill S.6637-Hinchey is an out-of-the-mainstream, extremist measure that would provide tax incentives to persons who move to New York to provide abortions or so-called “gender-affirming care,” as well as persons who move to New York to obtain such procedures.

This legislation would provide a \$500 refundable income tax credit to three categories of taxpayers who permanently move to New York from other states whose laws limit access to abortion and/or to so-called “gender-affirming care.” (“Gender-affirming care” can be defined as the use of hormones or surgery to make a person’s body more like the body of someone of the opposite sex.) Those three categories of taxpayers are: (a) health care professionals who move to New York to provide abortions or “gender-affirming care”; (b) individuals who move to New York to undergo abortions or to receive “gender-affirming care”; and (c) individuals who move to New York so that one or more of their children can undergo abortions or receive “gender-affirming care.”

The memo accompanying this bill contains falsehoods and inflammatory language. The sponsor accuses the states of Iowa and Tennessee of having banned “gender-affirming care,” but fails to acknowledge the crucial fact that those states’ limits on such procedures relate to minors—not adults. By making the outrageous claim that the state of Texas has “set bounties on the heads” of persons who help others obtain abortions, the sponsor creates the false impression that Texas allows bounty hunters to capture (or, worse yet, murder) Texas residents who facilitate abortions. Finally, the sponsor references a “fundamental right” to provide or obtain abortions or “gender-affirming care,” but offers no basis whatsoever for the claim that such a fundamental right exists.

Unfortunately, abortion and “gender-affirming care” are available in New York. The legislature should not make matters worse by giving out-of-staters financial incentives to move here to obtain or provide these devastating and harmful procedures. This bill must be rejected.

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