

NYC & STATE

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Assisted suicide rejected

■ **New York ban upheld** by state Court of Appeals
■ **Individual rights are** not violated, panel decides

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ALBANY — New York's highest court upheld the state's ban on physician-assisted suicide yesterday, saying the state law doesn't violate individuals' constitutional rights.

The Court of Appeals, in a 5-0 decision, said a right to "aid in dying," as asserted by advocates, was "not fundamental" and that the state's ban on it didn't violate due process protections. Further, the court noted the State Legislature has a "rational basis for criminalizing assisted suicide" — meaning doctors can be prosecuted for participating in a suicide.

Although New York has long recognized a competent adult's right to forgo life-saving medical care, we reject plaintiffs' argument that an individual has a fundamental constitutional right to aid-in-dying as they define it. We also reject plaintiffs' assertion that the state's prohibition on assisted suicide is not rationally related to legitimate state interests," the five-judge panel wrote. [Two judges on the bench abstained because they were serving on mid-level courts that handled the lawsuit earlier.]

The judges added that the state ban was clear: "The assisted suicide statutes apply to anyone who assists an attempted or completed suicide. There are no exceptions..." The lawsuit was filed in 2015 by a coalition led by three patients with terminal diagnoses, Steve Goldenberg, who has since died of HIV-related illness; Sara Myers, who died of amyotrophic lateral sclerosis, or Lou Gehrig's disease; and Eric Sieff, still being treated for cancer. They were joined by several groups, including the New York Civil Liberties Union and "End of Life Choices New York."

In oral arguments at the court earlier this year, they contended lower state courts had erred in applying a "dictionary definition of suicide" and upholding a century-old New York law against assisted suicide. They contended that the ban shouldn't apply to those seeking an end to incurable diseases. Advocates called the decision a "significant blow" but vowed to pursue change through the State Legislature — where they have been campaigning for repeal for several years.

"We will continue to fight to establish the right to aid in dying in the New York State Legislature, so that we can join the six other states and the District of Columbia" where assisted suicide is legal, said Laurie Leonard, director of End of Life Choices New York.

Life Choices New York, which represents Catholic bishops of New York, applauded the outcome. "Moreover, the court ruled that there is an important and logical distinction between refusing life-sustaining treatment and actively assisting in suicide, a distinction our Catholic tradition has always recognized," said Kathleen Gallagher of the Catholic Conference. "The decision is a significant victory for those who would be most at risk of abuse and most susceptible to pressure to take their own lives, including the isolated elderly, persons with disabilities, and those who are depressed and overcome with hopelessness."



**ASK
THE EXPERT**
Lynn Brenner

Tax questions for heirs on savings bonds

We've discovered several U.S. savings bonds that our deceased parents purchased in 1992. The bonds have accumulated substantial interest. Neither parent has an estate tax filed, as there were no other assets in their names. If we cashed these bonds, would we or their created estate owe taxes on the interest?

Your question touches on income taxes and estate taxes, which aren't the same thing.

Let's start with income taxes. Interest on U.S. savings bonds is exempt from state and local income taxes, but it is subject to federal income tax. Bond owners can pay that income tax annually as interest accrues, or defer it until the bonds mature, are cashed, or change ownership. Almost everyone defers the tax, so it's almost certainly still due on the interest you've inherited from your last surviving parent.

If you report that interest on the deceased bond owner's final income tax return, the deceased's estate pays the tax. If you've already filed the deceased owner's final income tax return, each heir must pay the income tax on his or her share of the interest.

It sounds as if you're also asking whether the existence of the bonds has made the estate of the deceased bond owner subject to estate taxes. The answer depends on the bonds' total value and on when that person died.

A person's estate is the value of everything he owned when he died. In 2017, federal estate tax is only levied on estates worth more than \$5.49 million (\$10.98 million for married couples). New York only taxes estates worth more than \$5.250 million for state residents who die between April 1, 2017, and Dec. 31, 2018. Starting Jan. 1, 2019, the state's estate tax exemption will equal the federal exemption, which is indexed to inflation.

THE BOTTOM LINE Interest on U.S. savings bonds is subject to federal income tax.

WEBSITES WITH MORE INFORMATION

- nwsdy.li/BondValue
- nwsdy.li/inheritingBonds