S T A T E O F N E W Y O R K

364

2009-2010 Regular Sessions

I N S E N A T E

(PREFILED)

January 7, 2009

Introduced by Sen. ROBACH -- read twice and ordered printed, and when printed to be committed to the Committee on Agriculture

AN ACT to amend the agriculture and markets law and the tax law, in relation to contributions to the animal population control fund

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subdivision 5 of section 117-a of the agriculture and markets law, as added by chapter 473 of the laws of 1995, is amended to read as follows:

5. The commissioner may solicit and accept funds from any public or private source to help carry out the provisions of this section, INCLUDING, BUT NOT LIMITED TO, CONTRIBUTIONS RECEIVED PURSUANT TO SECTIONS TWO HUNDRED NINE-G AND SIX HUNDRED THIRTY-B OF THE TAX LAW.

S 2. The tax law is amended by adding a new section 209-g to read as follows:

S 209-G. GIFTS FOR THE ANIMAL POPULATION CONTROL FUND. EFFECTIVE FOR ANY TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND TEN, A TAXPAYER IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE SUPPORT OF THE ANIMAL POPULATION CONTROL FUND. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH TAXPAYER. THE COMMISSIONER SHALL INCLUDE SPACE ON THE CORPORATE INCOME TAX RETURN TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING ANY OTHER PROVISION OF LAW, ALL REVENUES COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED TO THE ANIMAL POPULATION CONTROL FUND AND SHALL BE USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION NINETY-SEVEN-XX OF THE STATE FINANCE LAW.

S 3. The tax law is amended by adding a new section 630-b to read as follows:

S 630-B. GIFTS FOR ANIMAL POPULATION CONTROL FUND. EFFECTIVE FOR ANY TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND TEN, AN

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

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INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE ANIMAL POPULATION CONTROL FUND. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH INDIVIDUAL. THE COMMISSIONER SHALL INCLUDE SPACE ON THE PERSONAL INCOME TAX RETURN TO ENABLE THE TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING ANY OTHER PROVISION OF LAW, ALL REVENUES COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED TO THE ANIMAL POPULATION CONTROL FUND AND USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION NINETY-SEVEN-XX OF THE STATE FINANCE LAW.

S 4. This act shall take effect immediately.