

2501

2011-2012 Regular Sessions

I N S E N A T E

January 24, 2011

Introduced by Sens. McDONALD, LARKIN -- read twice and ordered printed,
and when printed to be committed to the Committee on Finance

AN ACT to amend the state finance law and the tax law, in relation to
establishing the patriot family support fund and providing for an
income tax return check off box therefor

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

1 Section 1. The state finance law is amended by adding a new section 81
2 to read as follows:
3 S 81. THE PATRIOT FAMILY SUPPORT FUND. 1. THERE IS HEREBY ESTABLISHED
4 IN THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE AND THE
5 COMPTROLLER, A FUND TO BE KNOWN AS THE "PATRIOT FAMILY SUPPORT FUND" TO
6 ASSIST FAMILIES DURING THE ABSENCE OF MILITARY SERVICE PERSONNEL. FOR
7 PURPOSES OF THIS SECTION A "MILITARY SERVICE PERSONNEL" SHALL MEAN ANY
8 PERSON IN THE ACTIVE SERVICE IN THE ARMED SERVICES OF THE UNITED STATES,
9 OR A MEMBER OF THE NEW YORK STATE MILITIA WHO IS ON ACTIVE DUTY, AND WHO
10 IS: DESIGNATED AS THE HEAD OF HIS OR HER HOUSEHOLD, THE SPOUSE OF THE
11 PERSON APPLYING FOR FINANCIAL ASSISTANCE UNDER THIS SECTION, OR A PARENT
12 OR LEGAL GUARDIAN OF A CHILD RESIDING WITHIN THIS STATE.
13 2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED BY THE DEPARTMENT
14 OF TAXATION AND FINANCE, PURSUANT TO THE PROVISIONS OF SECTION SIX
15 HUNDRED THIRTY-C OF THE TAX LAW AND ALL OTHER MONEYS APPROPRIATED THERE-
16 TO FROM ANY OTHER FUND OR SOURCE PURSUANT TO LAW. NOTHING CONTAINED IN
17 THIS SECTION SHALL PREVENT THE STATE FROM RECEIVING GRANTS, GIFTS OR
18 REQUESTS FOR THE PURPOSES OF THE FUND AS DEFINED IN THIS SECTION AND
19 DEPOSITING THEM INTO THE FUND ACCORDING TO LAW.
20 3. ON OR BEFORE THE FIRST OF FEBRUARY OF EACH YEAR, THE COMPTROLLER
21 SHALL CERTIFY TO THE GOVERNOR, TEMPORARY PRESIDENT OF THE SENATE, SPEAK-
22 ER OF THE ASSEMBLY, CHAIR OF THE SENATE FINANCE COMMITTEE AND CHAIR OF
23 THE ASSEMBLY WAYS AND MEANS COMMITTEE, THE AMOUNT OF MONEY DEPOSITED IN
24 THE PATRIOT FAMILY SUPPORT FUND DURING THE PRECEDING CALENDAR YEAR AS

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

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1 THE RESULT OF REVENUE DERIVED PURSUANT TO SECTION SIX HUNDRED THIRTY-B
2 OF THE TAX LAW.

3 4. MONEYS IN THE PATRIOT FAMILY SUPPORT FUND SHALL BE KEPT SEPARATE
4 AND SHALL NOT BE COMMINGLED WITH ANY OTHER MONEYS IN THE CUSTODY OF THE
5 COMMISSIONER OF TAXATION AND FINANCE AND THE COMPTROLLER.

6 5. THE MONEYS IN SUCH FUND SHALL BE EXPENDED FOR THE REASONABLE NEEDS
7 AND LIVING EXPENSES INCURRED BY MILITARY FAMILIES DURING THE DEPLOYMENT
8 OF MILITARY SERVICE PERSONNEL PURSUANT TO THIS SECTION. APPLICATION FOR
9 ASSISTANCE FROM THIS FUND MAY BE MADE ON FORMS DEVELOPED BY THE DIVISION
10 OF MILITARY AND NAVAL AFFAIRS. THE DIVISION OF MILITARY AND NAVAL
11 AFFAIRS SHALL REVIEW APPLICATIONS FOR ASSISTANCE AND SHALL AWARD ASSIST-
12 ANCE BASED UPON CRITERIA DEVELOPED BY THE DIVISION OF MILITARY AND NAVAL
13 AFFAIRS AND AVAILABILITY OF FUNDS. SUCH MONEYS MAY BE APPLIED TOWARDS
14 EXPENSES INCLUDING, BUT NOT BE LIMITED TO, CHILD CARE, HOME REPAIRS AND
15 MAINTENANCE COSTS, MEDICAL EXPENSES, TRANSPORTATION EXPENSES AND EDUCA-
16 TION EXPENSES.

17 6. ALL PAYMENTS FROM SUCH FUND SHALL BE MADE BY THE DEPARTMENT OF
18 TAXATION AND FINANCE AFTER AUDIT AND WARRANT OF THE COMPTROLLER ON
19 VOUCHERS APPROVED BY THE DIVISION OF MILITARY AND NAVAL AFFAIRS.

20 S 2. The tax law is amended by adding a new section 630-c to read as
21 follows:

22 S 630-C. GIFT FOR PATRIOT FAMILY SUPPORT FUND. AN INDIVIDUAL IN ANY
23 TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE PATRIOT FAMILY SUPPORT FUND
24 ESTABLISHED PURSUANT TO AND USED ONLY FOR THOSE PURPOSES ENUMERATED IN
25 SECTION EIGHTY-ONE OF THE STATE FINANCE LAW. SUCH CONTRIBUTION SHALL BE
26 IN ANY WHOLE DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF THE STATE
27 TAX OWED BY SUCH INDIVIDUAL. THE COMMISSIONER SHALL INCLUDE SPACE ON THE
28 PERSONAL INCOME TAX RETURN FORM TO ENABLE A TAXPAYER TO MAKE SUCH
29 CONTRIBUTION. NOTWITHSTANDING ANY OTHER PROVISION OF LAW, ALL REVENUES
30 COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED TO THE PATRIOT
31 SUPPORT FAMILY FUND.

32 S 3. This act shall take effect immediately and shall apply to taxable
33 years beginning on and after January 1, 2013.