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

2501--A

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 -- recommitted to the Committee on Finance in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. The state finance law is amended by adding a new section 81 to read as follows:

S 81. THE PATRIOT FAMILY SUPPORT FUND. 1. THERE IS HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE AND THE COMPTROLLER, A FUND TO BE KNOWN AS THE "PATRIOT FAMILY SUPPORT FUND" TO ASSIST FAMILIES DURING THE ABSENCE OF MILITARY SERVICE PERSONNEL. FOR PURPOSES OF THIS SECTION A "MILITARY SERVICE PERSONNEL" SHALL MEAN ANY PERSON IN THE ACTIVE SERVICE IN THE ARMED SERVICES OF THE UNITED STATES, OR A MEMBER OF THE NEW YORK STATE MILITIA WHO IS ON ACTIVE DUTY, AND WHO IS: DESIGNATED AS THE HEAD OF HIS OR HER HOUSEHOLD, THE SPOUSE OF THE PERSON APPLYING FOR FINANCIAL ASSISTANCE UNDER THIS SECTION, OR A PARENT OR LEGAL GUARDIAN OF A CHILD RESIDING WITHIN THIS STATE.

2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED BY THE DEPARTMENT OF TAXATION AND FINANCE, PURSUANT TO THE PROVISIONS OF SECTION SIX HUNDRED THIRTY-C OF THE TAX LAW AND ALL OTHER MONEYS APPROPRIATED THERETO FROM ANY OTHER FUND OR SOURCE PURSUANT TO LAW. NOTHING CONTAINED IN THIS SECTION SHALL PREVENT THE STATE FROM RECEIVING GRANTS, GIFTS OR BEQUESTS FOR THE PURPOSES OF THE FUND AS DEFINED IN THIS SECTION AND DEPOSITING THEM INTO THE FUND ACCORDING TO LAW.

3. ON OR BEFORE THE FIRST OF FEBRUARY OF EACH YEAR, THE COMPTROLLER SHALL CERTIFY TO THE GOVERNOR, TEMPORARY PRESIDENT OF THE SENATE, SPEAK-

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

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ER OF THE ASSEMBLY, CHAIR OF THE SENATE FINANCE COMMITTEE AND CHAIR OF THE ASSEMBLY WAYS AND MEANS COMMITTEE, THE AMOUNT OF MONEY DEPOSITED IN THE PATRIOT FAMILY SUPPORT FUND DURING THE PRECEDING CALENDAR YEAR AS THE RESULT OF REVENUE DERIVED PURSUANT TO SECTION SIX HUNDRED THIRTY-C OF THE TAX LAW.

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

5. THE MONEYS IN SUCH FUND SHALL BE EXPENDED FOR THE REASONABLE NEEDS AND LIVING EXPENSES INCURRED BY MILITARY FAMILIES DURING THE DEPLOYMENT OF MILITARY SERVICE PERSONNEL PURSUANT TO THIS SECTION. APPLICATION FOR ASSISTANCE FROM THIS FUND MAY BE MADE ON FORMS DEVELOPED BY THE DIVISION OF MILITARY AND NAVAL AFFAIRS. THE DIVISION OF MILITARY AND NAVAL AFFAIRS SHALL REVIEW APPLICATIONS FOR ASSISTANCE AND SHALL AWARD ASSISTANCE BASED UPON CRITERIA DEVELOPED BY THE DIVISION OF MILITARY AND NAVAL AFFAIRS AND AVAILABILITY OF FUNDS. SUCH MONEYS MAY BE APPLIED TOWARDS EXPENSES INCLUDING, BUT NOT BE LIMITED TO, CHILD CARE, HOME REPAIRS AND MAINTENANCE COSTS, MEDICAL EXPENSES, TRANSPORTATION EXPENSES AND EDUCATION EXPENSES.

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

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

S 630-C. GIFT FOR PATRIOT FAMILY SUPPORT FUND. AN INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE PATRIOT FAMILY SUPPORT FUND ESTABLISHED PURSUANT TO AND USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION EIGHTY-ONE OF THE STATE FINANCE LAW. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF THE STATE TAX OWED BY SUCH INDIVIDUAL. THE COMMISSIONER SHALL INCLUDE SPACE ON THE PERSONAL INCOME TAX RETURN FORM 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 PATRIOT SUPPORT FAMILY FUND.

S 3. This act shall take effect immediately and shall apply to taxable years beginning on and after January 1, 2014.