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

343

2013-2014 Regular Sessions

I N S E N A T E

(PREFILED)

January 9, 2013

Introduced by Sen. DIAZ -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to establishing a gift for preserving religious landmarks on personal income tax forms; to amend the state finance law, in relation to establishing the preserving religious landmarks fund; and to amend the parks, recreation and historic preservation law, in relation to establishing a grant program to preserve inner-city houses of worship

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

Section 1. The tax law is amended by adding a new section 629-a to read as follows:

S 629-A. GIFT FOR PRESERVING RELIGIOUS LANDMARKS. EFFECTIVE FOR ANY TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND FOURTEEN, AN INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE PRESERVING RELIGIOUS LANDMARKS 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 A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING ANY OTHER PROVISION OF LAW, ALL REVENUE COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED TO THE PRESERVING RELIGIOUS LANDMARKS FUND AND USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION NINETY-FIVE-H OF THE STATE FINANCE LAW.

S 2. The state finance law is amended by adding a new section 95-h to read as follows:

S 95-H. PRESERVING RELIGIOUS LANDMARKS FUND. 1. THERE IS HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE AND THE STATE COMPTROLLER, A SPECIAL FUND TO BE KNOWN AS THE "PRESERVING RELIGIOUS LANDMARKS FUND".

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

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2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED PURSUANT TO THE PROVISIONS OF SECTION SIX HUNDRED TWENTY-NINE-A OF THE TAX LAW, ALL REVENUES RECEIVED PURSUANT TO APPROPRIATIONS BY THE LEGISLATURE, AND ALL MONEYS APPROPRIATED, CREDITED OR TRANSFERRED THERETO FROM ANY OTHER FUND OR SOURCE PURSUANT TO LAW. NO MONEYS CREDITED TO SUCH FUND PURSUANT TO SECTION SIX HUNDRED TWENTY-NINE-A OF THE TAX LAW SHALL BE DEEMED TO AUTHORIZE THE REDUCTION OF THE AMOUNT OF MONIES OTHERWISE APPROPRIATED TO THE OFFICE OF PARKS, RECREATION AND HISTORIC PRESERVATION.

3. THE MONIES OF THE FUND SHALL BE MADE AVAILABLE TO THE OFFICE OF PARKS, RECREATION AND HISTORIC PRESERVATION FOR THE PURPOSE OF PROVIDING GRANTS TO RELIGIOUS ORGANIZATIONS FOR THE PRESERVATION OF INNER-CITY HOUSES OF WORSHIP USED AND OCCUPIED BY SUCH ORGANIZATIONS PURSUANT TO SECTION 14.11 OF THE PARKS, RECREATION AND HISTORIC PRESERVATION LAW.

4. THE MONIES OF THE FUND SHALL BE PAID OUT ON THE AUDIT AND WARRANT OF THE STATE COMPTROLLER ON VOUCHERS CERTIFIED OR APPROVED BY THE COMMISSIONER OF PARKS, RECREATION AND HISTORIC PRESERVATION, OR BY AN OFFICER OR EMPLOYEE OF THE OFFICE OF PARKS, RECREATION AND HISTORIC PRESERVATION DESIGNATED BY SUCH COMMISSIONER.

S 3. The parks, recreation and historic preservation law is amended by adding a new section 14.11 to read as follows:

S 14.11 PRESERVATION OF RELIGIOUS LANDMARKS GRANTS. THE OFFICE SHALL DEVELOP, ESTABLISH AND IMPLEMENT A PROGRAM WHICH PROVIDES ANNUAL GRANTS TO RELIGIOUS ORGANIZATIONS OCCUPYING AND UTILIZING HISTORIC, INNER-CITY HOUSES OF WORSHIP, WHICH ARE NOT INCLUDED IN THE NATIONAL REGISTER OR STATE REGISTER OF HISTORIC PLACES. SUCH GRANTS SHALL BE USED TO RESTORE, REHABILITATE AND PRESERVE SUCH HOUSES OF WORSHIP WHICH SERVE AS IMPORTANT ICONS TO THE COMMUNITIES IN WHICH THEY ARE LOCATED.

S 4. This act shall take effect immediately.