

4760--A

2013-2014 Regular Sessions

I N S E N A T E

April 22, 2013

Introduced by Sens. MARTINS, ZELDIN, ADDABBO, AVELLA, CARLUCCI, DeFRANCISCO, FLANAGAN, GRISANTI, LARKIN, RANZENHOFER, TKACZYK -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs -- recommitted to the Committee on Veterans, Homeland Security and Military Affairs 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 tax law and the state finance law, in relation to establishing the homeless veterans assistance fund and authorizing gifts to such fund through a state income tax check-off

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

1 Section 1. The tax law is amended by adding a new section 627-b to
2 read as follows:
3 S 627-B. GIFT FOR ASSISTING HOMELESS VETERANS. EFFECTIVE FOR ANY TAX
4 YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND FIFTEEN, AN
5 INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE HOMELESS
6 VETERANS ASSISTANCE FUND. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR
7 AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH INDIVIDUAL. THE COMMISSIONER SHALL INCLUDE SPACE ON THE PERSONAL INCOME TAX
8 RETURN TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING
9 ANY OTHER PROVISION OF LAW ALL REVENUES COLLECTED PURSUANT TO THIS
10 SECTION SHALL BE CREDITED TO THE HOMELESS VETERANS ASSISTANCE FUND AND
11 USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION NINETY-NINE-V OF THE
12 STATE FINANCE LAW.
13 S 2. The state finance law is amended by adding a new section 99-v to
14 read as follows:
15 S 99-V. HOMELESS VETERANS ASSISTANCE FUND. 1. THERE IS HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE,

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

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1 THE NEW YORK STATE DIRECTOR OF VETERANS AFFAIRS AND THE COMPTROLLER, A
2 SPECIAL FUND TO BE KNOWN AS THE "HOMELESS VETERANS ASSISTANCE FUND".

3 2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED BY THE DEPARTMENT
4 OF TAXATION AND FINANCE, PURSUANT TO THE PROVISIONS OF SECTION SIX
5 HUNDRED TWENTY-SEVEN-B OF THE TAX LAW, AND ALL OTHER MONEYS APPROPRI-
6 ATED, CREDITED, OR TRANSFERRED THERETO FROM ANY OTHER FUND OR SOURCE
7 PURSUANT TO LAW. FOR EACH STATE FISCAL YEAR, THERE SHALL BE APPROPRIATED
8 TO THE FUND BY THE STATE, IN ADDITION TO ALL OTHER MONEYS REQUIRED TO BE
9 DEPOSITED INTO SUCH FUND, AN AMOUNT EQUAL TO THE AMOUNTS OF MONEYS
10 COLLECTED AND DEPOSITED INTO THE FUND PURSUANT TO SECTION SIX HUNDRED
11 TWENTY-SEVEN-B OF THE TAX LAW, AND THE AMOUNTS OF MONEYS RECEIVED AND
12 DEPOSITED INTO THE FUND FROM GRANTS, GIFTS AND BEQUESTS DURING THE
13 PRECEDING CALENDAR YEAR, AS CERTIFIED BY THE COMPTROLLER. NOTHING IN
14 THIS SECTION SHALL PREVENT THE STATE FROM SOLICITING AND RECEIVING
15 GRANTS, GIFTS OR BEQUESTS FOR THE PURPOSES OF THE FUND AS DEFINED IN
16 THIS SECTION AND DEPOSITING THEM INTO THE FUND ACCORDING TO LAW.

17 3. ON OR BEFORE THE FIRST DAY OF FEBRUARY OF EACH CALENDAR YEAR, THE
18 COMPTROLLER SHALL CERTIFY TO THE GOVERNOR, THE TEMPORARY PRESIDENT OF
19 THE SENATE, THE SPEAKER OF THE ASSEMBLY, THE CHAIR OF THE SENATE FINANCE
20 COMMITTEE AND THE CHAIR OF THE ASSEMBLY WAYS AND MEANS COMMITTEE, THE
21 AMOUNT OF MONEY DEPOSITED IN THE HOMELESS VETERANS ASSISTANCE FUND
22 DURING THE PRECEDING CALENDAR YEAR AS THE RESULT OF REVENUE DERIVED
23 PURSUANT TO SECTION SIX HUNDRED TWENTY-SEVEN-B OF THE TAX LAW, AND FROM
24 ALL GRANTS, GIFTS AND BEQUESTS.

25 4. MONEYS OF THE FUND SHALL BE EXPENDED ONLY FOR THE ASSISTANCE AND
26 CARE OF HOMELESS VETERANS, FOR HOUSING AND HOUSING-RELATED EXPENSES, AS
27 DETERMINED BY THE DIVISION OF VETERANS AFFAIRS.

28 5. MONEYS SHALL BE PAID OUT OF THE FUND ON THE AUDIT AND WARRANT OF
29 THE COMPTROLLER ON VOUCHERS APPROVED AND CERTIFIED BY THE NEW YORK STATE
30 DIRECTOR OF VETERANS AFFAIRS. ANY INTEREST RECEIVED BY THE COMPTROLLER
31 ON MONEYS ON DEPOSIT IN THE HOMELESS VETERANS ASSISTANCE FUND SHALL BE
32 RETAINED IN AND BECOME PART OF SUCH FUND.

33 S 3. This act shall take effect immediately and shall apply to taxable
34 years beginning on or after January 1, 2015.