

524

2013-2014 Regular Sessions

I N S E N A T E

(PREFILED)

January 9, 2013

Introduced by Sen. SAMPSON -- 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 and the state finance law, in relation to establishing the controlled substance treatment, prevention and enforcement fund and permitting contributions to such fund to be made on personal income tax returns

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 623 to read
2 as follows:
3 S 623. GIFT FOR CONTROLLED SUBSTANCE TREATMENT, PREVENTION AND
4 ENFORCEMENT. EFFECTIVE FOR ANY TAX YEAR COMMENCING ON OR AFTER JANUARY
5 FIRST, TWO THOUSAND FOURTEEN, AN INDIVIDUAL IN ANY TAXABLE YEAR MAY
6 ELECT TO CONTRIBUTE TO THE CONTROLLED SUBSTANCE TREATMENT, PREVENTION
7 AND ENFORCEMENT FUND FOR SUBSTANCE ABUSE TREATMENT AND PREVENTION AND
8 ENFORCEMENT OF LAWS GOVERNING THE UNLAWFUL USE, POSSESSION, SALE, MANU-
9 FACTURE, DISPENSING OR DISTRIBUTION OF A CONTROLLED SUBSTANCE, AS SET
10 FORTH IN SECTION THIRTY-THREE HUNDRED SIX OF THE PUBLIC HEALTH LAW, OR
11 DRUG PARAPHERNALIA. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR
12 AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH INDIVIDUAL.
13 THE COMMISSIONER SHALL INCLUDE SPACE ON THE PERSONAL INCOME TAX
14 RETURN TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING
15 ANY OTHER PROVISION OF LAW ALL REVENUES COLLECTED PURSUANT TO THIS
16 SECTION SHALL BE CREDITED TO THE CONTROLLED SUBSTANCE TREATMENT,
17 PREVENTION AND ENFORCEMENT FUND AND USED ONLY FOR THOSE PURPOSES ENUMER-
18 ATED IN SECTION EIGHTY-NINE-H OF THE STATE FINANCE LAW.
19 S 2. The state finance law is amended by adding a new section 89-h to
20 read as follows:

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

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1 S 89-H. CONTROLLED SUBSTANCE TREATMENT, PREVENTION AND ENFORCEMENT
2 FUND. 1. THERE IS HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE COMMIS-
3 SIONER OF TAXATION AND FINANCE AND THE COMPTROLLER, A SPECIAL FUND TO BE
4 KNOWN AS THE "CONTROLLED SUBSTANCE TREATMENT, PREVENTION AND ENFORCEMENT
5 FUND".

6 2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED BY THE DEPARTMENT
7 OF TAXATION AND FINANCE, PURSUANT TO THE PROVISIONS OF SECTION SIX
8 HUNDRED TWENTY-THREE OF THE TAX LAW AND ALL OTHER MONEYS APPROPRIATED,
9 CREDITED, OR TRANSFERRED THERETO FROM ANY OTHER FUND OR SOURCE PURSUANT
10 TO LAW.

11 3. MONEYS IN THE CONTROLLED SUBSTANCE TREATMENT, PREVENTION AND
12 ENFORCEMENT FUND SHALL BE KEPT SEPARATE AND SHALL NOT BE COMMINGLED WITH
13 ANY OTHER MONEYS IN THE CUSTODY OF THE COMMISSIONER OF TAXATION AND
14 FINANCE AND THE COMPTROLLER.

15 4. THE MONEYS IN SUCH FUND SHALL BE EXPENDED ONLY FOR THE PURPOSES OF
16 PROVIDING SUBSTANCE ABUSE TREATMENT AND PREVENTION SERVICES AND FOR THE
17 ENFORCEMENT OF LAWS GOVERNING THE UNLAWFUL USE, POSSESSION, SALE, MANU-
18 FACTURE, DISPENSING OR DISTRIBUTION OF A CONTROLLED SUBSTANCE, AS SET
19 FORTH IN SECTION THIRTY-THREE HUNDRED SIX OF THE PUBLIC HEALTH LAW, OR
20 DRUG PARAPHERNALIA.

21 5. ALL PAYMENTS FROM SUCH FUND SHALL BE MADE BY THE DEPARTMENT OF
22 TAXATION AND FINANCE AFTER AUDIT AND WARRANT OF THE COMPTROLLER ON
23 VOUCHERS APPROVED BY THE COMMISSIONER OF TAXATION AND FINANCE.

24 S 3. This act shall take effect on the thirty-first day of December in
25 the year in which it shall have become a law and shall apply to taxable
26 years beginning after such date, provided, however, that effective imme-
27 diately, all actions and procedures with respect to the proposed
28 adoption, amendment, suspension or repeal of any rule or regulation
29 necessary to the timely implementation of this act are directed and
30 authorized.