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

2457

2013-2014 Regular Sessions

I N S E N A T E

January 17, 2013

Introduced by Sen. LANZA -- 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 gifts for autism awareness and research

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 630-c to read as follows:

S 630-C. GIFT FOR AUTISM AWARENESS AND RESEARCH. 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 NEW YORK STATE AUTISM AWARENESS AND RESEARCH FUND FOR AUTISM AWARENESS PROJECTS AND AUTISM RESEARCH PROJECTS. THE 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 REVENUES COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED TO THE NEW YORK STATE AUTISM AWARENESS AND RESEARCH FUND AND USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION NINETY-FIVE-E OF THE STATE FINANCE LAW, AS ADDED BY CHAPTER THREE HUNDRED ONE OF THE LAWS OF TWO THOUSAND FOUR.

S 2. Subdivision 2 of section 95-e of the state finance law, as added by chapter 301 of the laws of 2004, is amended to read as follows:

2. Such fund shall consist of all revenues received pursuant to the provisions of section four hundred four-v of the vehicle and traffic law, AS ADDED BY CHAPTER THREE HUNDRED ONE OF THE LAWS OF TWO THOUSAND FOUR, ALL REVENUES RECEIVED PURSUANT TO SECTION SIX HUNDRED THIRTY-C OF THE TAX LAW and all other moneys appropriated, credited, or transferred 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.

S 3. This act shall take effect immediately.

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

LBD03989-01-3