

2168

2015-2016 Regular Sessions

I N   S E N A T E

January 21, 2015

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Introduced by Sen. CARLUCCI -- 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 ALS (Amyotrophic Lateral Sclerosis) research and education

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 209-I to  
2     read as follows:  
3     S 209-I. GIFT FOR ALS RESEARCH AND EDUCATION. EFFECTIVE FOR ANY TAX  
4     YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND SIXTEEN, A  
5     TAXPAYER IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE SUPPORT OF  
6     THE NEW YORK STATE ALS (AMYOTROPHIC LATERAL SCLEROSIS) RESEARCH AND  
7     EDUCATION FUND. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR AMOUNT  
8     AND SHALL NOT REDUCE THE AMOUNT OF THE STATE TAX OWED BY SUCH TAXPAYER.  
9     THE COMMISSIONER SHALL INCLUDE SPACE ON THE CORPORATE INCOME TAX RETURN  
10    TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING ANY  
11    OTHER PROVISION OF LAW, ALL REVENUES COLLECTED PURSUANT TO THIS SECTION  
12    SHALL BE CREDITED TO THE NEW YORK STATE ALS RESEARCH AND EDUCATION FUND  
13    AND SHALL BE USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION NINETY-  
14    FIVE-H OF THE STATE FINANCE LAW.  
15    S 2. The tax law is amended by adding a new section 630-d to read as  
16    follows:  
17    S 630-D. GIFT FOR ALS RESEARCH AND EDUCATION. EFFECTIVE FOR ANY TAX  
18    YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND SIXTEEN, AN  
19    INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE NEW YORK  
20    STATE ALS (AMYOTROPHIC LATERAL SCLEROSIS) RESEARCH AND EDUCATION FUND.  
21    SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR AMOUNT AND SHALL NOT  
22    REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH INDIVIDUAL. THE COMMISSIONER  
23    SHALL INCLUDE SPACE ON THE PERSONAL INCOME TAX RETURN TO ENABLE A  
24    TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING ANY OTHER PROVISION

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

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1 OF LAW ALL REVENUES COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED  
2 TO THE NEW YORK STATE ALS RESEARCH AND EDUCATION FUND AND USED ONLY FOR  
3 THOSE PURPOSES ENUMERATED IN SECTION NINETY-FIVE-H OF THE STATE FINANCE  
4 LAW.

5 S 3. The state finance law is amended by adding a new section 95-h to  
6 read as follows:

7 S 95-H. NEW YORK STATE ALS RESEARCH AND EDUCATION FUND. 1. THERE IS  
8 HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION  
9 AND FINANCE AND THE COMPTROLLER, A SPECIAL FUND TO BE KNOWN AS THE NEW  
10 YORK STATE ALS (AMYOTROPHIC LATERAL SCLEROSIS) RESEARCH AND EDUCATION  
11 FUND.

12 2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED PURSUANT TO THE  
13 PROVISIONS OF SECTIONS TWO HUNDRED NINE-I AND SIX HUNDRED THIRTY-D OF  
14 THE TAX LAW, ALL REVENUES RECEIVED PURSUANT TO APPROPRIATIONS BY THE  
15 LEGISLATURE, AND ALL MONEYS APPROPRIATED, CREDITED, OR TRANSFERRED THER-  
16 ETO FROM ANY OTHER FUND OR SOURCE PURSUANT TO LAW. NOTHING CONTAINED IN  
17 THIS SECTION SHALL PREVENT THE STATE FROM RECEIVING GRANTS, GIFTS OR  
18 REQUESTS FOR THE PURPOSES OF THE FUND AS DEFINED IN THIS SECTION AND  
19 DEPOSITING THEM INTO THE FUND ACCORDING TO LAW. ANY INTEREST RECEIVED BY  
20 THE COMPTROLLER ON MONEYS ON DEPOSIT IN SUCH FUND SHALL BE RETAINED IN  
21 AND BECOME PART OF SUCH FUND.

22 3. MONEYS OF THE FUND SHALL BE EXPENDED ONLY TO PROVIDE GRANTS TO THE  
23 GREATER NEW YORK ALS ASSOCIATION AND THE ALS ASSOCIATION UPSTATE NEW  
24 YORK CHAPTER, NOT-FOR-PROFIT CORPORATIONS ESTABLISHED IN THIS STATE  
25 WHICH ARE INCORPORATED FOR THE PURPOSE OF ADVANCING AND FINANCING ALS  
26 RESEARCH AND EDUCATION PROJECTS, PROVIDED THAT MONEYS OF THE FUND SHALL  
27 BE EXPENDED ONLY IN SUPPORT OF THE GREATER NEW YORK ALS ASSOCIATION'S  
28 ALSA CERTIFIED TREATMENT CENTERS OF EXCELLENCE LOCATED IN NEW YORK STATE  
29 OR OTHERWISE IN SUPPORT OF THE GREATER NEW YORK ALS ASSOCIATION'S WORK  
30 IN NEW YORK STATE.

31 4. ON OR BEFORE THE FIRST DAY OF FEBRUARY EACH YEAR, THE COMPTROLLER  
32 SHALL CERTIFY TO THE GOVERNOR, TEMPORARY PRESIDENT OF THE SENATE, SPEAK-  
33 ER OF THE ASSEMBLY, CHAIR OF THE SENATE FINANCE COMMITTEE AND CHAIR OF  
34 THE ASSEMBLY WAYS AND MEANS COMMITTEE, THE AMOUNT OF MONEY DEPOSITED BY  
35 SOURCE IN THE NEW YORK STATE ALS RESEARCH AND EDUCATION FUND DURING THE  
36 PRECEDING CALENDAR YEAR AS THE RESULT OF REVENUE DERIVED PURSUANT TO  
37 SECTIONS TWO HUNDRED NINE-I AND SIX HUNDRED THIRTY-D OF THE TAX LAW AND  
38 FROM ALL OTHER SOURCES, AS WELL AS ALL DISBURSEMENTS FROM THE NEW YORK  
39 STATE ALS RESEARCH AND EDUCATION FUND DURING THE PRECEDING CALENDAR  
40 YEAR. THE COMPTROLLER SHALL EXPEND FUNDS IN THE YEAR IN WHICH THEY WERE  
41 DONATED TO THE EXTENT PRACTICABLE. IN THE EVENT THAT ANY SUCH FUNDS WERE  
42 NOT EXPENDED IN THE YEAR IN WHICH THEY WERE DONATED, THE COMPTROLLER  
43 SHALL PROVIDE JUSTIFICATION, ALONG WITH A REMEDIAL PLAN TO ENSURE THE  
44 TIMELY AND EFFECTIVE USE OF THE FUNDS IN THE ANNUAL REPORT TO THE GOVER-  
45 NOR, TEMPORARY PRESIDENT OF THE SENATE, SPEAKER OF THE ASSEMBLY, CHAIR  
46 OF THE SENATE FINANCE COMMITTEE AND CHAIR OF THE ASSEMBLY WAYS AND MEANS  
47 COMMITTEE.

48 5. AS A CONDITION OF RECEIVING GRANTS FROM THE FUND, THE GREATER NEW  
49 YORK ALS ASSOCIATION AND THE ALS ASSOCIATION UPSTATE NEW YORK CHAPTER  
50 SHALL AGREE TO ISSUE AND SHALL ISSUE, ON OR BEFORE THE FIRST DAY OF  
51 FEBRUARY EACH YEAR, A REPORT INCLUDING, BUT NOT LIMITED TO, FINANCIAL  
52 STATEMENTS, FINANCIAL REPORTS AND REPORTS ON THE ISSUANCE OF GRANTS.  
53 SUCH REPORTS SHALL BE DELIVERED TO THE GOVERNOR AND THE CHAIRS OF THE  
54 SENATE FINANCE COMMITTEE AND THE ASSEMBLY WAYS AND MEANS COMMITTEE AND  
55 SHALL ALSO BE MADE AVAILABLE TO THE PUBLIC. SUCH FINANCIAL STATEMENTS  
56 AND REPORTS SHALL BE AUDITED BY A NATIONALLY RECOGNIZED ACCOUNTING FIRM.

1       6. MONEYS SHALL BE PAYABLE FROM THE FUND TO THE GREATER NEW YORK ALS  
2 ASSOCIATION AND THE ALS ASSOCIATION UPSTATE NEW YORK CHAPTER, WITH  
3 SIXTY-FIVE PERCENT OF MONEYS IN THE FUND TO BE ALLOCATED TO THE GREATER  
4 NEW YORK ALS ASSOCIATION AND THIRTY-FIVE PERCENT OF MONEYS IN THE FUND  
5 TO BE ALLOCATED TO THE ALS ASSOCIATION UPSTATE NEW YORK CHAPTER ON AN  
6 ANNUAL BASIS, ON THE AUDIT AND WARRANT OF THE COMPTROLLER ON VOUCHERS  
7 APPROVED BY THE COMPTROLLER.

8       S 4. This act shall take effect immediately.