

STATE OF NEW YORK

8661

IN ASSEMBLY

January 10, 2022

Introduced by M. of A. LAWLER -- read once and referred to the Committee on Veterans' Affairs

AN ACT to amend the state finance law and the tax law, in relation to establishing the veterans' organization relief fund; and making an appropriation therefor

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The state finance law is amended by adding a new section
2 89-k to read as follows:

3 § 89-k. Veterans' organization relief fund. 1. There is hereby estab-
4 lished in the joint custody of the commissioner of taxation and finance
5 and the comptroller, a special fund to be known as the "veterans' organ-
6 ization relief fund".

7 2. Such fund shall consist of all revenues received by the department
8 of taxation and finance pursuant to the provisions of section two
9 hundred nine-p and section six hundred thirty-l of the tax law and all
10 other moneys appropriated, credited, or transferred thereto from any
11 other fund or source pursuant to law. Nothing contained herein shall
12 prevent the state from receiving grants, gifts, or bequests for the fund
13 and depositing them into the fund according to law.

14 3. Monies of the fund shall be expended only for the aid and assist-
15 ance of veterans' organizations. The New York state director of veter-
16 ans' services shall establish criteria for determining which organiza-
17 tions are eligible to receive assistance pursuant to this fund.

18 4. Monies shall be payable from the fund on the audit and warrant of
19 the comptroller on vouchers approved and certified by the commissioner
20 of taxation and finance.

21 5. To the extent practicable, the New York state director of veterans'
22 services shall ensure that all monies received are expended within one
23 calendar year from the date on which they are received.

24 6. On or before the first day of February each year, the comptroller
25 shall certify to the governor, temporary president of the senate, speak-
26 er of the assembly, chair of the senate finance committee and chair of
27 the assembly ways and means committee, the amount of money deposited in

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

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1 the veterans' organization relief fund during the preceding calendar
2 year as the result of revenue derived pursuant to sections two hundred
3 nine-p and six hundred thirty-l of the tax law.

4 7. On or before the first day of February each year, the New York
5 state director of veterans' services shall provide a written report to
6 the temporary president of the senate, speaker of the assembly, chair of
7 the senate finance committee, chair of the assembly ways and means
8 committee, chair of the senate committee on veterans, homeland security
9 and military affairs, chair of the assembly veterans affairs committee,
10 and the public. Such report shall include how the monies of the fund
11 were utilized during the preceding calendar year and shall include:

12 (i) the amount of money dispersed from the fund;
13 (ii) the recipients of awards from the fund;
14 (iii) the amount awarded to each recipient;
15 (iv) the purposes for which such awards were granted; and
16 (v) a summary financial plan for such monies which shall include esti-
17 mates of all receipts and all disbursements for the current and succeed-
18 ing fiscal years, along with the actual results from the prior fiscal
19 year.

20 § 2. The tax law is amended by adding a new section 209-p to read as
21 follows:

22 § 209-p. Gift for the veterans' organizations relief fund. Effective
23 for any tax year commencing on or after January first, two thousand
24 twenty-two, a taxpayer in any taxable year may elect to contribute to
25 the support of the veterans' organization relief fund. Such contribution
26 shall be in any whole dollar amount and shall not reduce the amount of
27 the state tax owed by such taxpayer. The commissioner shall include
28 space on the corporate income tax return to enable a taxpayer to make
29 such contribution. Notwithstanding any other provision of law, all
30 revenues collected pursuant to this section shall be credited to the
31 veterans' organization relief fund and shall be used only for those
32 purposes enumerated in section eighty-nine-k of the state finance law.

33 § 3. The tax law is amended by adding a new section 630-l to read as
34 follows:

35 § 630-l. Gifts for veterans' organizations. Effective for any tax year
36 commencing on or after the effective date of this section, a taxpayer in
37 any taxable year may elect to contribute to the veterans' organization
38 relief fund pursuant to section eighty-nine-k of the state finance law,
39 for the purpose of funding the veterans' organizations. Any contrib-
40 utions made to such fund pursuant to this section shall be deposited
41 into a dedicated account managed by the fund, which shall solely be used
42 for funding veterans' organizations. Such contribution shall be in any
43 whole dollar amount and shall not reduce the amount of the state tax
44 owed by such taxpayer. The commissioner shall include space on the
45 personal income tax return to enable a taxpayer to make such contrib-
46 ution. Notwithstanding any other provision of law, all revenues
47 collected pursuant to this section shall be credited to the veterans'
48 organizations relief fund.

49 § 4. The sum of one hundred million dollars (\$100,000,000), or so much
50 thereof as may be necessary, is hereby appropriated to the division of
51 veterans' services out of any moneys in the state treasury in the gener-
52 al fund to the credit of the general account, not otherwise appropri-
53 ated, and made immediately available, for the purpose of carrying out
54 the provisions of this act. Such moneys shall be payable on the audit
55 and warrant of the comptroller on vouchers certified or approved by the

1 New York state director of veterans' services in the manner prescribed
2 by law.
3 § 5. This act shall take effect on the one hundred twentieth day after
4 it shall have become a law. Effective immediately, the addition, amend-
5 ment and/or repeal of any rule or regulation necessary for the implemen-
6 tation of this act on its effective date are authorized to be made and
7 completed on or before such effective date.