

STATE OF NEW YORK

1415

2025-2026 Regular Sessions

IN SENATE

January 9, 2025

Introduced by Sen. TEDISCO -- read twice and ordered printed, and when printed to be committed to the Committee on Finance

AN ACT to amend the state finance law and the tax law, in relation to establishing the bullet-proof vests for officers fund

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 99-ss to read as follows:

3 § 99-ss. Bullet-proof vests for officers fund. 1. A special fund to be
4 known as the "bullet-proof vests for officers fund" is hereby estab-
5 lished in the custody of the state comptroller and the commissioner of
6 taxation and finance.

7 2. The fund shall consist of all monies transferred to such fund
8 pursuant to law, all monies required by any provision of law to be paid
9 into or credited to the fund, all monies from gifts pursuant to section
10 six hundred thirty-m of the tax law and any interest earnings which may
11 accrue from the investment of monies in the fund. Nothing contained
12 herein shall prevent the state from receiving grants, gifts or bequests
13 for the purposes of the fund as defined in this section and depositing
14 them in the fund according to law.

15 3. Monies of the fund, when allocated, shall be available to the divi-
16 sion of criminal justice services for the purpose of providing police
17 officers and canines serving in canine units with bullet-proof vests for
18 use in the line of duty. Bullet-proof vests shall be distributed at the
19 discretion of the commissioner of criminal justice services, pursuant to
20 guidelines established by such commissioner for statewide distribution
21 of such bullet-proof vests.

22 4. Monies shall be payable from the fund on the audit and warrant of
23 the comptroller on vouchers approved and certified by the commissioner
24 of criminal justice services.

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

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1 § 2. The tax law is amended by adding a new section 630-m to read as
2 follows:

3 § 630-m. Gift for the bullet-proof vests for officers fund. Effective
4 for any tax year commencing on or after January first, two thousand
5 twenty-six, an individual in any taxable year may elect to contribute to
6 the bullet-proof vests for officers fund. Such contribution shall be in
7 any whole dollar amount and shall not reduce the amount of state tax
8 owed by such individual. The commissioner shall include space on the
9 personal income tax return to enable a taxpayer to make such contrib-
10 ution. Notwithstanding any other provision of law all revenues collected
11 pursuant to this section shall be credited to the bullet-proof vests for
12 officers fund and used only for those purposes enumerated in section
13 ninety-nine-ss of the state finance law.

14 § 3. This act shall take effect immediately.