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I N A S S E M B L Y

April 7, 2010

Introduced by M. of A. TEDISCO, ALFANO, BURLING -- Multi-Sponsored by --
M. of A. AMEDORE, BACALLES, BUTLER, CALHOUN, FINCH, FITZPATRICK, KOLB,
McDONOUGH, OAKS, SALADINO, SAYWARD, TOWNSEND, WEISENBERG, ZEBROWSKI --
read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law and the state finance law, in relation to
providing for taxpayer gifts for the Helping Our Military in Emergen-
cies (HOME) fund and establishing such fund

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, DO ENACT AS FOLLOWS:

1 Section 1. The tax law is amended by adding a new section 209-H to
2 read as follows:

3 S 209-H. GIFT FOR HELPING OUR MILITARY IN EMERGENCIES (HOME). EFFEC-
4 TIVE FOR ANY TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND
5 ELEVEN, A TAXPAYER IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE
6 SUPPORT OF THE HELPING OUR MILITARY IN EMERGENCIES (HOME) FUND. SUCH
7 CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR AMOUNT AND SHALL NOT REDUCE
8 THE AMOUNT OF THE STATE TAX OWED BY SUCH TAXPAYER. THE COMMISSIONER
9 SHALL INCLUDE SPACE ON THE CORPORATE INCOME TAX RETURN TO ENABLE A
10 TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING ANY OTHER PROVISION
11 OF LAW, ALL REVENUES COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDIT-
12 ED TO THE HELPING OUR MILITARY IN EMERGENCIES (HOME) FUND AND SHALL BE
13 USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION EIGHTY-NINE-H OF THE
14 STATE FINANCE LAW.

15 S 2. Part 2 of article 22 of the tax law is amended by adding a new
16 section 630-c to read as follows:

17 S 630-C. GIFT FOR HELPING OUR MILITARY IN EMERGENCIES (HOME). EFFEC-
18 TIVE FOR ANY TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND
19 ELEVEN, AN INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE
20 HELPING OUR MILITARY IN EMERGENCIES (HOME) FUND. SUCH CONTRIBUTION SHALL
21 BE IN ANY WHOLE DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF STATE
22 TAX OWED BY SUCH INDIVIDUAL. THE COMMISSIONER SHALL INCLUDE SPACE ON THE
23 PERSONAL INCOME TAX RETURN TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIB-
24 UTION. NOTWITHSTANDING ANY OTHER PROVISION OF LAW ALL REVENUES
25 COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED TO THE HELPING OUR

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

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1 MILITARY IN EMERGENCIES (HOME) FUND AND USED ONLY FOR THOSE PURPOSES
2 ENUMERATED IN SECTION EIGHTY-NINE-H OF THE STATE FINANCE LAW.

3 S 3. The state finance law is amended by adding a new section 89-h to
4 read as follows:

5 S 89-H. HELPING OUR MILITARY IN EMERGENCIES (HOME) FUND. 1. THERE IS
6 HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION
7 AND FINANCE AND THE COMPTROLLER, A SPECIAL FUND TO BE KNOWN AS THE
8 "HELPING OUR MILITARY IN EMERGENCIES (HOME) FUND".

9 2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED BY THE DEPARTMENT
10 OF TAXATION AND FINANCE, PURSUANT TO THE PROVISIONS OF SECTION TWO
11 HUNDRED NINE-H AND SECTION SIX HUNDRED THIRTY-C OF THE TAX LAW AND ALL
12 OTHER MONEYS APPROPRIATED, CREDITED, OR TRANSFERRED THERETO FROM ANY
13 OTHER FUND OR SOURCE PURSUANT TO LAW. NOTHING CONTAINED IN THIS SECTION
14 SHALL PREVENT THE STATE FROM RECEIVING GRANTS, GIFTS OR BEQUESTS FOR THE
15 PURPOSES OF THE FUND AS DEFINED IN THIS SECTION AND DEPOSITING THEM INTO
16 THE FUND ACCORDING TO LAW.

17 3. MONIES OF THE FUND SHALL BE EXPENDED ONLY TO HELP FAMILIES ENCOUN-
18 TERING FINANCIAL EMERGENCIES WHILE THEIR LOVED ONES ARE SERVING IN A
19 COMBAT ZONE. AS USED IN THIS SECTION, "SERVICE IN A COMBAT ZONE" SHALL
20 MEAN MILITARY SERVICE IN AN AREA DESIGNATED BY THE PRESIDENT OF THE
21 UNITED STATES BY EXECUTIVE ORDER AS A COMBAT ZONE AT ANY TIME DURING THE
22 PERIOD DESIGNATED BY THE PRESIDENT BY EXECUTIVE ORDER AS, THE PERIOD OF
23 COMBATANT ACTIVITIES IN SUCH ZONE.

24 4. MONIES SHALL BE PAYABLE FROM THE FUND ON THE AUDIT AND WARRANT OF
25 THE COMPTROLLER ON VOUCHERS APPROVED AND CERTIFIED BY THE ADJUTANT
26 GENERAL OF THE DIVISION OF MILITARY AND NAVAL AFFAIRS.

27 5. TO THE EXTENT PRACTICABLE, THE DIVISION OF MILITARY AND NAVAL
28 AFFAIRS SHALL ENSURE THAT ALL MONIES RECEIVED DURING A FISCAL YEAR ARE
29 EXPENDED PRIOR TO THE END OF THAT FISCAL YEAR.

30 S 4. This act shall take effect immediately.