

2009-2010 Regular Sessions

I N S E N A T E

(PREFILED)

January 7, 2009

Introduced by Sen. LITTLE -- 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, in relation to directing the commissioner of taxation and finance to provide a single line on personal income tax returns for the reporting of certain contributions by taxpayers

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 624-a to
2 read as follows:

3 S 624-A. SINGLE LINE FOR REPORTING CONTRIBUTIONS AUTHORIZED BY THIS
4 PART. THE COMMISSIONER SHALL PROVIDE A SINGLE LINE ON THE PERSONAL
5 INCOME TAX RETURN FOR THE DESIGNATION OF ALL CONTRIBUTIONS MADE PURSUANT
6 TO SECTIONS SIX HUNDRED TWENTY-FIVE, SIX HUNDRED TWENTY-SIX, SIX HUNDRED
7 TWENTY-SEVEN, SIX HUNDRED TWENTY-EIGHT, SIX HUNDRED TWENTY-NINE, SIX
8 HUNDRED THIRTY AND SIX HUNDRED THIRTY-A OF THIS PART. SUCH SINGLE LINE
9 SHALL PROVIDE SUFFICIENT SPACE TO DESIGNATE THE AMOUNT OF THE CONTRIB-
10 UTION OR CONTRIBUTIONS, AND THE CODE OR CODES, ESTABLISHED BY THE
11 COMMISSIONER, OF THE FUND OR FUNDS TO WHICH SUCH CONTRIBUTION OR
12 CONTRIBUTIONS ARE TO BE MADE.

13 S 2. Section 625 of the tax law, as added by chapter 4 of the laws of
14 1982, is amended to read as follows:

15 S 625. Gift for fish and wildlife management. Effective for any tax
16 year commencing on or after January first, nineteen hundred eighty-two,
17 an individual in any taxable year may elect to contribute to the conser-
18 vation fund for fish and wildlife management purposes. Such contribution
19 shall be in any whole dollar amount and shall not reduce the amount of
20 state tax owed by such individual. [The tax commission shall include
21 space on the personal income tax return to enable a taxpayer to make
22 such contribution.] Notwithstanding any other provision of law all

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

1 revenues collected pursuant to this section shall be credited to the
2 conservation fund and used only for those purposes enumerated in section
3 eighty-three of the state finance law.

4 S 3. Section 626 of the tax law, as added by chapter 394 of the laws
5 of 1995, is amended to read as follows:

6 S 626. The United States Olympic Committee/Lake Placid Olympic Train-
7 ing Center Fund. Effective for any taxable year commencing on or after
8 the first day of January next succeeding the effective date of this
9 section, an individual in any taxable year may elect to contribute an
10 amount of two dollars to the United States Olympic Committee/Lake Placid
11 Olympic Training Center Fund. Such contribution shall not reduce the
12 amount of state tax owed by such individual. [The commissioner shall
13 include a space on the personal income tax return to enable a taxpayer
14 to make such contribution.] Notwithstanding any other provision of law
15 to the contrary, all revenues collected pursuant to this section shall
16 be credited to the United States Olympic Committee/Lake Placid Olympic
17 Training Center Fund and used only for those purposes enumerated in
18 section eighty-four of the state finance law.

19 S 4. Section 627 of the tax law, as added by chapter 279 of the laws
20 of 1996, is amended to read as follows:

21 S 627. Gift for breast cancer research and education. Effective for
22 any tax year commencing on or after January first, nineteen hundred
23 ninety-six, an individual in any taxable year may elect to contribute to
24 the breast cancer research and education fund. Such contribution shall
25 be in any whole dollar amount and shall not reduce the amount of state
26 tax owed by such individual. [The commissioner shall include space on
27 the personal income tax return to enable a taxpayer to make such
28 contribution.] Notwithstanding any other provision of law all revenues
29 collected pursuant to this section shall be credited to the breast
30 cancer research and education fund and used only for those purposes
31 enumerated in section ninety-seven-yy of the state finance law.

32 S 5. Section 628 of the tax law, as added by chapter 579 of the laws
33 of 1997, is amended to read as follows:

34 S 628. Gift for missing and exploited children clearinghouse fund.
35 Effective for any tax year commencing on or after January first, nine-
36 teen hundred ninety-seven, an individual in any taxable year may elect
37 to contribute to the missing and exploited children clearinghouse fund.
38 Such contribution shall be in any whole dollar amount and shall not
39 reduce the amount of state tax owed by such individual. [The commission-
40 er shall include space on the personal income tax return form to enable
41 a taxpayer to make such contribution.] Notwithstanding any other
42 provision of law, all revenues collected pursuant to this section shall
43 be paid to the missing and exploited children clearinghouse fund estab-
44 lished pursuant to and used only for those purposes enumerated in
45 section ninety-two-w of the state finance law.

46 S 6. Section 629 of the tax law, as added by chapter 590 of the laws
47 of 1999, is amended to read as follows:

48 S 629. Gift for Alzheimer's disease support services. Effective for
49 any tax year commencing on or after January first, two thousand, an
50 individual in any taxable year may elect to contribute to the
51 Alzheimer's disease assistance fund for support services for people with
52 Alzheimer's disease and their families. The contribution shall be in any
53 whole dollar amount and shall not reduce the amount of state tax owed by
54 such individual. [The commissioner shall include space on the personal
55 income tax return to enable a taxpayer to make such contribution.]
56 Notwithstanding any other provision of law all revenues collected pursu-

1 ant to this section shall be credited to the Alzheimer's disease assist-
2 ance fund and used only for those purposes enumerated in section eight-
3 y-nine-e of the state finance law.

4 S 7. Section 630 of the tax law, as added by chapter 273 of the laws
5 of 2004, is amended to read as follows:

6 S 630. Gift for prostate cancer research, detection and education.
7 Effective for any tax year commencing on or after January first, two
8 thousand four, an individual in any taxable year may elect to contribute
9 to the New York state prostate cancer research, detection and education
10 fund. Such contribution shall be in any whole dollar amount and shall
11 not reduce the amount of state tax owed by such individual. [The commis-
12 sioner shall include space on the personal income tax return to enable a
13 taxpayer to make such contribution.] Notwithstanding any other provision
14 of law all revenues collected pursuant to this section shall be credited
15 to the New York state prostate cancer research, detection and education
16 fund and used only for those purposes enumerated in section
17 ninety-five-e of the state finance law.

18 S 8. Section 630-a of the tax law, as added by chapter 753 of the laws
19 of 2005, is amended to read as follows:

20 S 630-a. Gift for World Trade Center memorial foundation. Effective
21 for any tax year commencing on or after January first, two thousand
22 five, a taxpayer in any taxable year may elect to contribute to the
23 support of the World Trade Center memorial foundation fund. Such
24 contribution shall be in any whole dollar amount and shall not reduce
25 the amount of the state tax owed by such taxpayer. [The commissioner
26 shall include space on the personal income tax return to enable a
27 taxpayer to make such contribution.] Notwithstanding any other provision
28 of law, all revenues collected pursuant to this section shall be credit-
29 ed to the World Trade Center memorial foundation fund and shall be used
30 only for those purposes enumerated in section seventy-nine of the state
31 finance law.

32 S 9. This act shall take effect immediately, and shall apply to the
33 taxable year in which it takes effect and all subsequent taxable years.