S T A T E O F N E W Y O R K

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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:

Section 1. The tax law is amended by adding a new section 624-a to read as follows:

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

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

S 625. Gift for fish and wildlife management. Effective for any tax year commencing on or after January first, nineteen hundred eighty-two, an individual in any taxable year may elect to contribute to the conservation fund for fish and wildlife management purposes. Such contribution shall be in any whole dollar amount and shall not reduce the amount of state tax owed by such individual. [The tax commission shall include space on the personal income tax return to enable a taxpayer to make 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.

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

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

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

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

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

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

S 628. Gift for missing and exploited children clearinghouse fund. Effective for any tax year commencing on or after January first, nineteen hundred ninety-seven, an individual in any taxable year may elect to contribute to the missing and exploited children clearinghouse fund. Such contribution shall be in any whole dollar amount and shall not reduce the amount of state tax owed by such individual. [The commissioner shall include space on the personal income tax return form to enable a taxpayer to make such contribution.] Notwithstanding any other provision of law, all revenues collected pursuant to this section shall be paid to the missing and exploited children clearinghouse fund established pursuant to and used only for those purposes enumerated in section ninety-two-w of the state finance law.

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

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

ant to this section shall be credited to the Alzheimer's disease assistance fund and used only for those purposes enumerated in section eighty-nine-e of the state finance law.

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

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

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

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

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