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

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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 Emergencies (HOME) fund and establishing such fund

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 209-H to read as follows:

S 209-H. GIFT FOR HELPING OUR MILITARY IN EMERGENCIES (HOME). EFFECTIVE FOR ANY TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND ELEVEN, A TAXPAYER IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE SUPPORT OF THE HELPING OUR MILITARY IN EMERGENCIES (HOME) 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 CORPORATE 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 HELPING OUR MILITARY IN EMERGENCIES (HOME) FUND AND SHALL BE USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION EIGHTY-NINE-H OF THE STATE FINANCE LAW.

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

S 630-C. GIFT FOR HELPING OUR MILITARY IN EMERGENCIES (HOME). EFFECTIVE FOR ANY TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND ELEVEN, AN INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE HELPING OUR MILITARY IN EMERGENCIES (HOME) 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 HELPING OUR

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

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

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

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

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

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

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

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

S 4. This act shall take effect immediately.