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

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2009-2010 Regular Sessions

I N  A S S E M B L Y

January 21, 2009

Introduced by M. of A. SWEENEY, WEISENBERG, PERRY, JACOBS, SCARBOROUGH, SCHIMMINGER, PHEFFER, GUNTHER, HOOPER, ALFANO -- Multi-Sponsored by -- M. of A. ABBATE, CLARK, COLTON, COOK, DINOWITZ, MAYERSOHN, McENENY, MILLMAN -- read once and referred to the Committee on Ways and Means -- reported from committee, advanced to a third reading, amended and ordered reprinted, retaining its place on the order of third reading

AN ACT to amend the tax law and the state finance law, in relation to providing for taxpayer gifts for diabetes research and education and establishing the diabetes research and education fund

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 209-h to
2 read as follows:
3 S 209-H. GIFT FOR DIABETES RESEARCH AND EDUCATION. EFFECTIVE FOR ANY
4 TAX YEAR COMMENCING ON OR AFTER THE EFFECTIVE DATE OF THIS SECTION, A
5 TAXPAYER IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE SUPPORT OF
6 THE DIABETES RESEARCH AND EDUCATION FUND. SUCH CONTRIBUTION SHALL BE IN
7 ANY WHOLE DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF THE STATE TAX
8 OWED BY SUCH TAXPAYER. THE COMMISSIONER SHALL INCLUDE SPACE ON THE
9 CORPORATE INCOME TAX RETURN TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIB-
10 UTION. NOTWITHSTANDING ANY OTHER PROVISION OF LAW, ALL REVENUES
11 COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED TO THE DIABETES
12 RESEARCH AND EDUCATION FUND AND SHALL BE USED ONLY FOR THOSE PURPOSES
13 ENUMERATED IN SECTION EIGHTY-NINE-H OF THE STATE FINANCE LAW.
14 S 2. The tax law is amended by adding a new section 630-c to read as
15 follows:
16 S 630-C. GIFT FOR DIABETES RESEARCH AND EDUCATION. EFFECTIVE FOR ANY
17 TAX YEAR COMMENCING ON OR AFTER THE EFFECTIVE DATE OF THIS SECTION, AN
18 INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE DIABETES
19 RESEARCH AND EDUCATION FUND. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE
20 DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH

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

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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 DIABETES RESEARCH AND EDUCATION 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. DIABETES RESEARCH AND EDUCATION 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 "DIABETES RESEARCH AND EDUCATION 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 HEREIN 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 FOR DIABETES RESEARCH AND EDUCATIONAL PROJECTS. AS USED IN THIS SECTION, "DIABETES RESEARCH AND EDUCATION PROJECTS" MEANS SCIENTIFIC RESEARCH OR EDUCATIONAL PROJECTS, INCLUDING DEMONSTRATION AND EDUCATION GRANTS FOR DIABETES EDUCATION RESEARCH, WHICH, PURSUANT TO SECTION TWENTY-SEVEN HUNDRED NINETY-SIX OF THE PUBLIC HEALTH LAW, AS ADDED BY CHAPTER FIVE HUNDRED NINETY-SIX OF THE LAWS OF NINETEEN HUNDRED EIGHTY-FIVE, ARE APPROVED BY THE DEPARTMENT OF HEALTH.

4. MONIES SHALL BE PAYABLE FROM THE FUND ON THE AUDIT AND WARRANT OF THE COMPTROLLER ON VOUCHERS APPROVED AND CERTIFIED BY THE COMMISSIONER OF HEALTH.

5. TO THE EXTENT PRACTICABLE, THE COMMISSIONER OF HEALTH 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.