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

2733--A

2009-2010 Regular Sessions

I N A S S E M B L Y

January 21, 2009

Introduced by M. of A. SWEENEY, WEISENBERG, CUSICK, SCHIMMINGER, MAGNARELLI, SCHROEDER, CROUCH -- Multi-Sponsored by -- M. of A. BRADLEY, DelMONTE, GUNTHER, HAWLEY, HOOPER, JAFFEE, JOHN, KOON, P. LOPEZ, LUPARDO, MAGEE, McENENY, MOLINARO, PHEFFER, QUINN, REILLY -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law and the state finance law, in relation to establishing the volunteer firefighting and volunteer emergency services recruitment and retention fund and authorizing gifts to such fund through a state income tax check-off

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-G to read as follows:

S 209-G. GIFT FOR VOLUNTEER FIREFIGHTER AND VOLUNTEER EMERGENCY SERVICES WORKERS RECRUITMENT AND RETENTION. EFFECTIVE FOR ANY TAX YEAR COMMENCING ON OR AFTER THE EFFECTIVE DATE OF THIS SECTION, A TAXPAYER IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE SUPPORT OF THE VOLUNTEER FIREFIGHTER AND VOLUNTEER EMERGENCY SERVICES WORKERS RECRUITMENT AND RETENTION 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 VOLUNTEER FIREFIGHTER AND VOLUNTEER EMERGENCY SERVICES RECRUITMENT AND RETENTION FUND AND SHALL BE USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION NINETY-NINE-Q OF THE STATE FINANCE LAW.

S 2. The tax law is amended by adding a new section 630-b to read as follows:

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

LBD00321-02-9

S 630-B. GIFT FOR VOLUNTEER FIREFIGHTING AND VOLUNTEER EMERGENCY SERVICES FUND. AN INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE VOLUNTEER FIREFIGHTING AND VOLUNTEER EMERGENCY SERVICES FUND FOR THE RECRUITMENT AND RETENTION OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER EMERGENCY SERVICES PERSONNEL. 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 PURSUANT TO THIS SECTION SHALL BE CREDITED TO THE VOLUNTEER FIREFIGHTING AND VOLUNTEER EMERGENCY SERVICES RECRUITMENT AND RETENTION FUND AND USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION NINETY-NINE-Q OF THE STATE FINANCE LAW.

S 3. The state finance law is amended by adding a new section 99-q to read as follows:

S 99-Q. VOLUNTEER FIREFIGHTING AND VOLUNTEER EMERGENCY SERVICES RECRUITMENT AND RETENTION 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 "VOLUNTEER FIREFIGHTING AND VOLUNTEER EMERGENCY SERVICES RECRUITMENT AND RETENTION FUND".

2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED BY THE DEPARTMENT OF TAXATION AND FINANCE, PURSUANT TO THE PROVISIONS OF SECTIONS TWO HUNDRED NINE-G AND SIX HUNDRED THIRTY-B 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. ANY INTEREST RECEIVED BY THE COMPTROLLER ON MONEYS ON DEPOSIT IN SUCH FUND SHALL BE RETAINED IN AND BECOME PART OF SUCH FUND.

3. MONEYS IN SUCH FUND SHALL BE EXPENDED ONLY TO PROVIDE GRANTS TO VOLUNTEER FIREFIGHTING AND VOLUNTEER EMERGENCY SERVICES ORGANIZATIONS AND TO STATEWIDE ORGANIZATIONS WHICH REPRESENT THE INTERESTS OF VOLUNTEER FIREFIGHTERS AND/OR VOLUNTEER EMERGENCY SERVICES PROVIDERS FOR THE PURPOSE OF ENCOURAGING THE RECRUITMENT AND RETENTION OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER EMERGENCY SERVICES PERSONNEL. SUCH PURPOSES MAY INCLUDE, BUT NEED NOT BE LIMITED TO: DEVELOPMENT AND IMPLEMENTATION OF MARKETING PLANS, PUBLICITY CAMPAIGNS, AND COMMUNITY AWARENESS INITIATIVES; DESIGN, PRODUCTION AND DISTRIBUTION OF PROMOTIONAL MERCHANDISE, BROCHURES AND OTHER MATERIALS; SPONSORSHIP OF LOCAL COMMUNITY EVENTS DESIGNED TO HELP RECRUIT VOLUNTEERS; NEWSPAPER PUBLICATIONS, PROMOTIONAL MAILINGS AND OTHER ADVERTISING DESIGNED TO HELP RECRUIT VOLUNTEERS.

4. MONIES SHALL BE PAYABLE FROM THE FUND ON THE AUDIT AND WARRANT OF THE COMPTROLLER ON VOUCHERS APPROVED AND CERTIFIED BY THE SECRETARY OF STATE UPON THE RECOMMENDATION OF THE OFFICE OF FIRE PREVENTION AND CONTROL.

5. TO THE EXTENT PRACTICABLE, THE SECRETARY OF STATE 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 on the one hundred eightieth day after it shall have become a law. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized to be made on or before such effective date.