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

S. 325 A. 562

2009-2010 Regular Sessions

S E N A T E - A S S E M B L Y

(PREFILED)

January 7, 2009

IN SENATE -- Introduced by Sen. LITTLE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

IN ASSEMBLY -- Introduced by M. of A. DUPREY -- 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 establishing a gift for the autism awareness and research 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 629-a to read as follows:

S 629-A. GIFT FOR THE AUTISM AWARENESS AND RESEARCH FUND. EFFECTIVE FOR ANY TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND NINE, AN INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE NEW YORK STATE AUTISM AWARENESS AND RESEARCH FUND ESTABLISHED PURSUANT TO SECTION NINETY-FIVE-E OF THE STATE FINANCE LAW, AS ADDED BY CHAPTER THREE HUNDRED ONE OF THE LAWS OF TWO THOUSAND FOUR. 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 REVENUE COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED TO THE NEW YORK STATE AUTISM AWARENESS AND RESEARCH FUND AND USED ONLY FOR THOSE PURPOSES ENUMERATED IN SUCH SECTION OF THE STATE FINANCE LAW.

S 2. Subdivision 2 of section 95-e of the state finance law, as added by chapter 301 of the laws of 2004, is amended to read as follows:

2. Such fund shall consist of all revenues received pursuant to the provisions of section four hundred four-v of the vehicle and traffic law, SECTION SIX HUNDRED TWENTY-NINE-A OF THE TAX LAW, and all other

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

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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.

S 3. This act shall take effect immediately.