

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 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:

1 Section 1. The tax law is amended by adding a new section 209-G to
2 read as follows:
3 S 209-G. GIFT FOR VOLUNTEER FIREFIGHTER AND VOLUNTEER EMERGENCY
4 SERVICES WORKERS RECRUITMENT AND RETENTION. EFFECTIVE FOR ANY TAX YEAR
5 COMMENCING ON OR AFTER THE EFFECTIVE DATE OF THIS SECTION, A TAXPAYER IN
6 ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE SUPPORT OF THE VOLUNTEER
7 FIREFIGHTER AND VOLUNTEER EMERGENCY SERVICES WORKERS RECRUITMENT AND
8 RETENTION FUND. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR AMOUNT
9 AND SHALL NOT REDUCE THE AMOUNT OF THE STATE TAX OWED BY SUCH TAXPAYER.
10 THE COMMISSIONER SHALL INCLUDE SPACE ON THE CORPORATE INCOME TAX RETURN
11 TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING ANY
12 OTHER PROVISION OF LAW, ALL REVENUES COLLECTED PURSUANT TO THIS SECTION
13 SHALL BE CREDITED TO THE VOLUNTEER FIREFIGHTER AND VOLUNTEER EMERGENCY
14 SERVICES RECRUITMENT AND RETENTION FUND AND SHALL BE USED ONLY FOR THOSE
15 PURPOSES ENUMERATED IN SECTION NINETY-NINE-Q OF THE STATE FINANCE LAW.
16 S 2. The tax law is amended by adding a new section 630-b to read as
17 follows:
18 S 630-B. GIFT FOR VOLUNTEER FIREFIGHTING AND VOLUNTEER EMERGENCY
19 SERVICES FUND. AN INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE
20 TO THE VOLUNTEER FIREFIGHTING AND VOLUNTEER EMERGENCY SERVICES FUND FOR
21 THE RECRUITMENT AND RETENTION OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER

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

1 EMERGENCY SERVICES PERSONNEL. THE CONTRIBUTION SHALL BE IN ANY WHOLE
2 DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH
3 INDIVIDUAL. THE COMMISSIONER SHALL INCLUDE SPACE ON THE PERSONAL INCOME
4 TAX RETURN TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITH-
5 STANDING ANY OTHER PROVISION OF LAW ALL REVENUES COLLECTED PURSUANT TO
6 THIS SECTION SHALL BE CREDITED TO THE VOLUNTEER FIREFIGHTING AND VOLUN-
7 TEER EMERGENCY SERVICES RECRUITMENT AND RETENTION FUND AND USED ONLY FOR
8 THOSE PURPOSES ENUMERATED IN SECTION NINETY-NINE-Q OF THE STATE FINANCE
9 LAW.

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

12 S 99-Q. VOLUNTEER FIREFIGHTING AND VOLUNTEER EMERGENCY SERVICES
13 RECRUITMENT AND RETENTION FUND. 1. THERE IS HEREBY ESTABLISHED IN THE
14 JOINT CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE AND THE COMP-
15 TROLLER, A SPECIAL FUND TO BE KNOWN AS THE "VOLUNTEER FIREFIGHTING AND
16 VOLUNTEER EMERGENCY SERVICES RECRUITMENT AND RETENTION FUND".

17 2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED BY THE DEPARTMENT
18 OF TAXATION AND FINANCE, PURSUANT TO THE PROVISIONS OF SECTIONS TWO
19 HUNDRED NINE-G AND SIX HUNDRED THIRTY-B OF THE TAX LAW AND ALL OTHER
20 MONEYS APPROPRIATED, CREDITED, OR TRANSFERRED THERETO FROM ANY OTHER
21 FUND OR SOURCE PURSUANT TO LAW. NOTHING CONTAINED IN THIS SECTION SHALL
22 PREVENT THE STATE FROM RECEIVING GRANTS, GIFTS OR BEQUESTS FOR THE
23 PURPOSES OF THE FUND AS DEFINED IN THIS SECTION AND DEPOSITING THEM INTO
24 THE FUND ACCORDING TO LAW. ANY INTEREST RECEIVED BY THE COMPTROLLER ON
25 MONEYS ON DEPOSIT IN SUCH FUND SHALL BE RETAINED IN AND BECOME PART OF
26 SUCH FUND.

27 3. MONEYS IN SUCH FUND SHALL BE EXPENDED ONLY TO PROVIDE GRANTS TO
28 VOLUNTEER FIREFIGHTING AND VOLUNTEER EMERGENCY SERVICES ORGANIZATIONS
29 AND TO STATEWIDE ORGANIZATIONS WHICH REPRESENT THE INTERESTS OF VOLUN-
30 TEER FIREFIGHTERS AND/OR VOLUNTEER EMERGENCY SERVICES PROVIDERS FOR THE
31 PURPOSE OF ENCOURAGING THE RECRUITMENT AND RETENTION OF VOLUNTEER FIRE-
32 FIGHTERS AND VOLUNTEER EMERGENCY SERVICES PERSONNEL. SUCH PURPOSES MAY
33 INCLUDE, BUT NEED NOT BE LIMITED TO: DEVELOPMENT AND IMPLEMENTATION OF
34 MARKETING PLANS, PUBLICITY CAMPAIGNS, AND COMMUNITY AWARENESS INITI-
35 ATIVES; DESIGN, PRODUCTION AND DISTRIBUTION OF PROMOTIONAL MERCHANDISE,
36 BROCHURES AND OTHER MATERIALS; SPONSORSHIP OF LOCAL COMMUNITY EVENTS
37 DESIGNED TO HELP RECRUIT VOLUNTEERS; NEWSPAPER PUBLICATIONS, PROMOTIONAL
38 MAILINGS AND OTHER ADVERTISING DESIGNED TO HELP RECRUIT VOLUNTEERS.

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

43 5. TO THE EXTENT PRACTICABLE, THE SECRETARY OF STATE SHALL ENSURE THAT
44 ALL MONIES RECEIVED DURING A FISCAL YEAR ARE EXPENDED PRIOR TO THE END
45 OF THAT FISCAL YEAR.

46 S 4. This act shall take effect on the one hundred eightieth day after
47 it shall have become a law; provided, however that effective immediate-
48 ly, the addition, amendment and/or repeal of any rule or regulation
49 necessary for the implementation of this act on its effective date are
50 authorized and directed to be made and completed on or before such
51 effective date.