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

287

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, in relation to establishing a gift for veterans' cemetery operation and maintenance which may be made on personal income tax return; and to amend the state finance law, in relation to establishing the New York state veterans' cemetery operation and maintenance 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 627-a to read as follows:

S 627-A. GIFT FOR VETERANS' CEMETERY OPERATION AND MAINTENANCE. EFFECTIVE FOR ANY TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND TEN, AN INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE NEW YORK STATE VETERANS' CEMETERY OPERATION AND MAINTENANCE FUND. THE CONTRIBUTIONS 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 VETERANS' CEMETERY OPERATION AND MAINTENANCE FUND, ESTABLISHED PURSUANT TO SECTION EIGHTY-NINE-H OF THE STATE FINANCE LAW.

S 2. The state finance law is amended by adding a new section 89-h to read as follows:

S 89-H. NEW YORK STATE VETERANS' CEMETERY OPERATION AND MAINTENANCE FUND. 1. THERE IS HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE AND THE STATE COMPTROLLER, A SPECIAL FUND TO BE KNOWN AS THE "NEW YORK STATE VETERANS' CEMETERY OPERATION AND MAINTENANCE FUND".

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

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2. SUCH FUND SHALL CONSIST OF ALL REVENUE RECEIVED BY THE DEPARTMENT OF TAXATION AND FINANCE, PURSUANT TO THE PROVISIONS OF SECTION SIX HUNDRED TWENTY-SEVEN-A OF THE TAX LAW AND ALL OTHER MONEYS APPROPRIATED, CREDITED OR TRANSFERRED THERETO FROM ANY OTHER FUND OR SOURCE PURSUANT TO LAW.

3. MONEYS IN THE NEW YORK STATE VETERANS' CEMETERY OPERATION AND MAINTENANCE FUND SHALL BE KEPT SEPARATE AND SHALL NOT BE COMMINGLED WITH ANY OTHER MONEYS IN THE CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE AND THE STATE COMPTROLLER.

4. THE MONEYS IN SUCH FUND SHALL BE EXPENDED PURSUANT TO APPROPRIATIONS FOR THE PURPOSES OF THE OPERATION AND MAINTENANCE OF STATE VETERANS' CEMETERIES.

S 3. This act shall take effect immediately.