

5799

2009-2010 Regular Sessions

I N S E N A T E

June 5, 2009

Introduced by Sen. FOLEY -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the executive law, the public health law and the tax law, in relation to providing certain benefits to veterans; and to amend the social services law and the correction law, in relation to requiring certain reports relating to veterans

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Section 353 of the executive law is amended by adding two
2 new subdivisions 20 and 21 to read as follows:
3 20. TO DEVELOP, IN CONSULTATION WITH THE DEPARTMENT OF HEALTH AND ANY
4 OTHER PRIVATE OR NOT-FOR-PROFIT INSTITUTIONS, A PROGRAM FOR THE IDENTIFICATION, DIAGNOSIS, COUNSELING AND TREATMENT OF VETERANS WHO SUFFER FROM POST-TRAUMATIC STRESS DISORDER AND BRAIN-RELATED INJURIES. SUCH PROGRAM SHALL INCLUDE PROCEDURES FOR IDENTIFYING VETERANS WHO MAY NEED ASSISTANCE AND INFORMATION AND OUTREACH TO MAKE VETERANS AWARE OF AVAILABLE PROGRAMS AND SERVICES.
5 21. TO DEVELOP AND PROVIDE EDUCATIONAL, SOCIAL AND HEALTH RELATED BENEFITS AND SERVICES TO VETERANS AND THEIR IMMEDIATE FAMILIES.
6 S 2. The executive law is amended by adding two new sections 353-a and 353-b to read as follows:
7 S 353-A. REPORTING ON SUICIDE RATES OF VETERANS. THE DIVISION, BY AND THROUGH THE STATE DIRECTOR OR HIS DULY AUTHORIZED OFFICER OR EMPLOYEE, SHALL ESTABLISH PROGRAMS AND PROCEDURES FOR MONITORING RATES OF SUICIDE AMONG VETERANS. SUCH REPORT SHALL STUDY THE INCIDENCE OF DEATHS REPORTED AS SUICIDES AMONG VETERANS IN THIS STATE. IT SHALL BE COMPLETED ANNUALLY AND SHALL BE PROVIDED TO THE GOVERNOR AND THE LEGISLATURE. THE DIRECTOR SHALL DETERMINE WHAT ADDITIONAL INFORMATION SHALL BE MADE A PART OF SUCH REPORT INCLUDING, BUT NOT LIMITED TO, NON-CLASSIFIED INFORMATION RELATING TO THE SERVICE OF SUCH VETERANS, PREVIOUS

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

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MEDICAL HISTORY, LENGTH AND TYPE OF SERVICE AND ANY OTHER FACTORS WHICH MAY BE RELEVANT TO THE INCIDENCE OF SUICIDE AMONG VETERANS.

S 353-B. REPORTING ON RATES OF HOMELESSNESS AMONG VETERANS. THE DIVISION, BY AND THROUGH THE STATE DIRECTOR OR HIS DULY AUTHORIZED OFFICER OR EMPLOYEE, SHALL ESTABLISH PROGRAMS AND PROCEDURES FOR MONITORING RATES OF HOMELESSNESS AMONG VETERANS. SUCH REPORT SHALL STUDY THE INCIDENCE OF HOMELESSNESS AMONG VETERANS IN THIS STATE. IT SHALL BE COMPLETED ANNUALLY AND SHALL BE PROVIDED TO THE GOVERNOR AND THE LEGISLATURE. SUCH STUDY SHALL PROVIDE INFORMATION GATHERED FROM LOCAL SOCIAL SERVICES DISTRICTS AND SHELTERS RUN BY NOT-FOR-PROFIT ORGANIZATIONS. SUCH REPORT MAY ALSO INCLUDE ANY OTHER INFORMATION RELEVANT TO THE INCIDENCE OF HOMELESSNESS AMONG VETERANS AND ANY PROGRAMS CURRENTLY SERVING SUCH POPULATION SPECIFICALLY.

S 3. Subdivision 1 of section 3803 of the public health law, as amended by chapter 743 of the laws of 2006, is amended to read as follows:

1. There is hereby created within the department the veterans health care information program (referred to in this section as the "program"), which shall provide information on health issues associated with military duty, including but not limited to Agent Orange, Gulf War Syndromes, toxic materials or harmful physical agents such as, depleted uranium, and hepatitis C, AND SPECIFIC MENTAL AND PHYSICAL HEALTH ISSUES INCLUDING POST-TRAUMATIC STRESS DISORDER AND BRAIN-RELATED INJURIES, for veterans, their surviving spouses and health care providers.

S 4. The tax law is amended by adding a new section 31 to read as follows:

S 31. NATIONAL GUARD AND RESERVIST COMPENSATION TAX CREDIT. (A) ALLOWANCE OF CREDIT. A TAXPAYER SUBJECT TO TAX UNDER ARTICLE NINE, NINE-A, TWENTY-TWO, THIRTY-TWO OR THIRTY-THREE OF THIS CHAPTER SHALL BE ALLOWED A CREDIT AGAINST SUCH TAX IN AN AMOUNT EQUAL TO ANY COMPENSATION WHICH IS PAID TO AN EMPLOYEE WHO IS A MEMBER OF THE ORGANIZED MILITIA OR OF RESERVE FORCES OR RESERVE COMPONENTS OF THE ARMED FORCES OF THE UNITED STATES WHILE SUCH EMPLOYEE IS ON ACTIVE DUTY AS SUCH TERM IS DEFINED IN THE MILITARY LAW.

(B) A TAXPAYER WISHING TO CLAIM A CREDIT UNDER THIS SECTION SHALL ANNUALLY CERTIFY TO THE COMMISSIONER, ON FORMS SUPPLIED BY THE COMMISSIONER, AMOUNTS PAID TO ELIGIBLE EMPLOYEES SERVING ON ACTIVE DUTY.

(C) CROSS-REFERENCES. FOR APPLICATION OF THE CREDIT PROVIDED FOR IN THIS SECTION, SEE THE FOLLOWING PROVISIONS OF THIS CHAPTER:

(1) ARTICLE 9: SECTION 187-O.

(2) ARTICLE 9-A: SECTION 210: SUBDIVISION 41.

(3) ARTICLE 22: SECTION 606: SUBSECTION (QQ).

(4) ARTICLE 32: SECTION 1456: SUBSECTION (U).

(5) ARTICLE 33: SECTION 1511: SUBDIVISION (Y).

S 5. The tax law is amended by adding a new section 187-o to read as follows:

S 187-O. NATIONAL GUARD AND RESERVIST COMPENSATION TAX CREDIT. 1. ALLOWANCE OF CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS PROVIDED IN SUBDIVISION (A) OF SECTION THIRTY-ONE OF THIS CHAPTER, AGAINST THE TAX IMPOSED BY THIS ARTICLE.

2. APPLICATION OF CREDIT. IN NO EVENT SHALL THE CREDIT UNDER THIS SECTION BE ALLOWED IN AN AMOUNT WHICH WILL REDUCE THE TAX PAYABLE TO LESS THAN THE APPLICABLE MINIMUM TAX FIXED BY SECTION ONE HUNDRED EIGHTY-THREE OR ONE HUNDRED EIGHTY-FIVE OF THIS ARTICLE. IF, HOWEVER, THE AMOUNT OF CREDIT ALLOWABLE UNDER THIS SECTION FOR ANY TAXABLE YEAR REDUCES THE TAX TO SUCH AMOUNT, ANY AMOUNT OF CREDIT NOT DEDUCTIBLE IN

1 SUCH TAXABLE YEAR SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE
2 REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION ONE THOUSAND
3 EIGHTY-SIX OF THIS CHAPTER. PROVIDED, HOWEVER, THE PROVISIONS OF
4 SUBSECTION (C) OF SECTION ONE THOUSAND EIGHTY-EIGHT OF THIS CHAPTER
5 NOTWITHSTANDING, NO INTEREST SHALL BE PAID THEREON.

6 S 6. Section 210 of the tax law is amended by adding a new subdivision
7 41 to read as follows:

8 41. NATIONAL GUARD AND RESERVIST COMPENSATION TAX CREDIT. (A) ALLOW-
9 ANCE OF CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS
10 PROVIDED IN SECTION THIRTY-ONE OF THIS CHAPTER, AGAINST THE TAX IMPOSED
11 BY THIS ARTICLE.

12 (B) APPLICATION OF CREDIT. THE CREDIT ALLOWED UNDER THIS SUBDIVISION
13 FOR ANY TAXABLE YEAR SHALL NOT REDUCE THE TAX DUE FOR SUCH YEAR TO LESS
14 THAN THE HIGHER AMOUNT PRESCRIBED IN SUBDIVISION ONE OF THIS SECTION.
15 HOWEVER, IF THE AMOUNT OF CREDITS ALLOWED UNDER THIS SUBDIVISION FOR ANY
16 TAXABLE YEAR REDUCES THE TAX TO SUCH AMOUNT, ANY AMOUNT OF CREDIT THUS
17 NOT DEDUCTIBLE IN SUCH TAXABLE YEAR SHALL BE TREATED AS AN OVERPAYMENT
18 OF TAX TO BE CREDITED OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF
19 SECTION ONE THOUSAND EIGHTY-SIX OF THIS CHAPTER. PROVIDED, HOWEVER, THE
20 PROVISIONS OF SUBSECTION (C) OF SECTION ONE THOUSAND EIGHTY-EIGHT OF
21 THIS CHAPTER NOTWITHSTANDING, NO INTEREST SHALL BE PAID THEREON.

22 S 7. Section 606 of the tax law is amended by adding a new subsection
23 (qq) to read as follows:

24 (QQ) NATIONAL GUARD AND RESERVIST COMPENSATION TAX CREDIT. (1) ALLOW-
25 ANCE OF CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS
26 PROVIDED IN SECTION THIRTY-ONE OF THIS CHAPTER, AGAINST THE TAX IMPOSED
27 BY THIS ARTICLE.

28 (2) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT ALLOWED UNDER
29 THIS SUBSECTION FOR ANY TAXABLE YEAR SHALL EXCEED THE TAXPAYER'S TAX FOR
30 SUCH YEAR, THE EXCESS SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE
31 CREDITED OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION SIX
32 HUNDRED EIGHTY-SIX OF THIS ARTICLE, PROVIDED, HOWEVER, THAT NO INTEREST
33 SHALL BE PAID THEREON.

34 S 8. Section 1456 of the tax law is amended by adding a new
35 subsection (u) to read as follows:

36 (U) NATIONAL GUARD AND RESERVIST COMPENSATING TAX CREDIT. (1) ALLOW-
37 ANCE OF CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS
38 PROVIDED IN SECTION THIRTY-ONE OF THIS CHAPTER, AGAINST THE TAX IMPOSED
39 BY THIS ARTICLE.

40 (2) APPLICATION OF CREDIT. THE CREDIT ALLOWED UNDER THIS SUBSECTION
41 FOR ANY TAXABLE YEAR SHALL NOT REDUCE THE TAX DUE FOR SUCH YEAR TO LESS
42 THAN THE MINIMUM TAX FIXED BY SUBSECTION (B) OF SECTION FOURTEEN HUNDRED
43 FIFTY-FIVE OF THIS ARTICLE. HOWEVER, IF THE AMOUNT OF CREDITS ALLOWED
44 UNDER THIS SUBSECTION FOR ANY TAXABLE YEAR REDUCES THE TAX TO SUCH
45 AMOUNT, ANY AMOUNT OF CREDIT THUS NOT DEDUCTIBLE IN SUCH TAXABLE YEAR
46 SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE CREDITED OR REFUNDED IN
47 ACCORDANCE WITH THE PROVISIONS OF SECTION ONE THOUSAND EIGHTY-SIX OF
48 THIS CHAPTER. PROVIDED, HOWEVER, THE PROVISIONS OF SUBSECTION (C) OF
49 SECTION ONE THOUSAND EIGHTY-EIGHT OF THIS CHAPTER NOTWITHSTANDING, NO
50 INTEREST SHALL BE PAID THEREON.

51 S 9. Section 1511 of the tax law is amended by adding a new subdivi-
52 sion (y) to read as follows:

53 (Y) NATIONAL GUARD AND RESERVIST COMPENSATION TAX CREDIT. (1) ALLOW-
54 ANCE OF CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS
55 PROVIDED IN SECTION THIRTY-ONE OF THIS CHAPTER, AGAINST THE TAX IMPOSED
56 BY THIS ARTICLE.

1 (2) APPLICATION OF CREDIT. THE CREDIT ALLOWED UNDER THIS SUBDIVISION
2 FOR ANY TAXABLE YEAR SHALL NOT REDUCE THE TAX DUE FOR SUCH YEAR TO LESS
3 THAN THE MINIMUM FIXED BY PARAGRAPH FOUR OF SUBDIVISION (A) OF SECTION
4 FIFTEEN HUNDRED TWO OR SECTION FIFTEEN HUNDRED TWO-A OF THIS ARTICLE.
5 HOWEVER, IF THE AMOUNT OF CREDITS ALLOWED UNDER THIS SUBDIVISION FOR ANY
6 TAXABLE YEAR REDUCES THE TAX TO SUCH AMOUNT, ANY AMOUNT OF CREDIT THUS
7 NOT DEDUCTIBLE IN SUCH TAXABLE YEAR SHALL BE TREATED AS AN OVERPAYMENT
8 OF TAX TO BE CREDITED OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF
9 SECTION ONE THOUSAND EIGHTY-SIX OF THIS CHAPTER. PROVIDED, HOWEVER, THE
10 PROVISIONS OF SUBSECTION (C) OF SECTION ONE THOUSAND EIGHTY-EIGHT OF
11 THIS CHAPTER NOTWITHSTANDING, NO INTEREST SHALL BE PAID THEREON.

12 S 10. Subparagraph (B) of paragraph 1 of subsection (i) of section 606
13 of the tax law is amended by adding a new clause (xxxi) to read as
14 follows:

15 (XXXI) CREDIT FOR NATIONAL	AMOUNT OF CREDIT UNDER
16 GUARD AND RESERVATION	SUBDIVISION FORTY-ONE OF
17 COMPENSATION UNDER	SECTION TWO HUNDRED TEN
18 SUBSECTION (QQ)	OR UNDER SUBSECTION (U)
19	OF SECTION FOURTEEN
20	HUNDRED FIFTY-SIX

21 S 11. Section 95 of the social services law is amended by adding a new
22 subdivision 12 to read as follows:

23 12. THE COMMISSIONER OF THE OFFICE OF TEMPORARY AND DISABILITY ASSIST-
24 ANCE SHALL SUBMIT AN ANNUAL REPORT TO THE LEGISLATURE, NOT LATER THAN
25 DECEMBER THIRTY-FIRST OF EACH YEAR, DETAILING THE NUMBER OF MILITARY
26 VETERANS AND FAMILIES OF MILITARY PERSONNEL WHO HAVE BEEN DEPLOYED FOR
27 ACTIVE MILITARY DUTY IN THE ARMED FORCES OF THE UNITED STATES WHO ARE IN
28 RECEIPT OF FOOD STAMPS OR ARE PARTICIPATING IN A FOOD ASSISTANCE PROGRAM
29 UNDER THIS SECTION.

30 S 12. Section 71 of the correction law is amended by adding a new
31 subdivision 8 to read as follows:

32 8. THE COMMISSIONER SHALL, WITHIN ONE HUNDRED EIGHTY DAYS AFTER THE
33 EFFECTIVE DATE OF THIS SUBDIVISION, AND ANNUALLY THEREAFTER, DETERMINE
34 AND REPORT TO THE LEGISLATURE ON THE NUMBER OF INMATES CURRENTLY IN THE
35 CUSTODY OF THE DEPARTMENT, INCLUDING PERSONS SERVING SENTENCES IN ANY
36 LOCAL CORRECTIONAL FACILITY, WHO ARE VETERANS OF THE ARMED FORCES OF THE
37 UNITED STATES. THE COMMISSIONER SHALL DEVELOP RULES AND REGULATIONS TO
38 PROVIDE FOR THE IDENTIFICATION OF VETERANS UPON COMMITMENT OF SUCH
39 PERSONS TO THE CUSTODY OF THE DEPARTMENT.

40 S 13. This act shall take effect immediately; provided that sections
41 four through ten of this act shall apply to taxable years beginning on
42 or after January 1, 2010.