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

7657

I N S E N A T E

April 29, 2010

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

AN ACT to amend the state finance law, the tax law and the administrative code of the city of New York, in relation to creating the New York city parks, tree and urban forestry fund

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

Section 1. Legislative findings and intent. The legislature finds that the maintenance and planting of trees and shrubs and parkland in New York city makes a positive contribution to clean air and may be responsible for significantly reducing levels of carbon dioxide emissions which contribute to global warming. The legislature further finds that New York city is in need of money which would be used for the planting, conservation and maintenance of trees, shrubs and parkland. The legislature further finds that the stated purposes of article 53 of the environmental conservation law relating to tree conservation and urban forestry deserve special recognition in New York city and that a special fund is needed specifically to effectuate those purposes in New York city.

Therefore, the intent of this act is to create the New York city parks, tree and urban forestry fund, which shall be a source of money used exclusively in New York city for the purposes outlined in article 53 of the environmental conservation law.

S 2. The state finance law is amended by adding a new section 99-r to read as follows:

S 99-R. NEW YORK CITY PARKS, TREE AND URBAN FORESTRY FUND. 1. THERE IS HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE STATE COMPTROLLER AND THE COMMISSIONER OF TAXATION AND FINANCE A SPECIAL FUND TO BE KNOWN AS THE "NEW YORK CITY PARKS, TREE AND URBAN FORESTRY FUND".

2. SUCH FUND SHALL CONSIST OF ALL MONEYS TRANSFERRED TO SUCH FUND PURSUANT TO LAW AND ALL MONEYS REQUIRED BY THE PROVISIONS OF ANY OTHER LAW TO BE PAID INTO OR CREDITED TO SUCH FUND.

3. MONEYS OF SUCH FUND SHALL BE MADE AVAILABLE TO THE COMMISSIONER OF THE DEPARTMENT OF PARKS AND RECREATION OF NEW YORK CITY AND SHALL BE

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

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USED FOR THE PLANTING OF TREES AND SHRUBS, PARK PRESERVATION AND EXPANSION AND TO FURTHER EFFECTUATE THE STATED PURPOSES OF ARTICLE FIFTY-THREE OF THE ENVIRONMENTAL CONSERVATION LAW.

4. THE COMMISSIONER OF THE DEPARTMENT OF PARKS AND RECREATION OF NEW YORK CITY SHALL MAKE AVAILABLE UP TO, BUT NOT MORE THAN, FIFTEEN PERCENT OF THE TOTAL AMOUNT IN THE FUND FOR THE MAINTENANCE AND IMPROVEMENT OF BOTANICAL GARDENS IN NEW YORK CITY.

5. THE MONEYS OF THE FUND SHALL BE PAID ON THE AUDIT AND WARRANT OF THE COMPTROLLER ON VOUCHERS CERTIFIED OR APPROVED BY THE COMMISSIONER OF THE DEPARTMENT OF PARKS AND RECREATION OF NEW YORK CITY OR HIS OR HER DULY DESIGNATED REPRESENTATIVE AND IT SHALL BE THE DUTY OF THE COMMISSIONER OF THE DEPARTMENT OF PARKS AND RECREATION OF NEW YORK CITY TO ENSURE THAT SUCH MONEYS ARE SPENT ONLY FOR THE PLANTING OF TREES AND SHRUBS, PARK PRESERVATION AND EXPANSION, MAINTENANCE AND IMPROVEMENT OF BOTANICAL GARDENS IN NEW YORK CITY AND TO FURTHER EFFECTUATE THE STATED PURPOSES OF ARTICLE FIFTY-THREE OF THE ENVIRONMENTAL CONSERVATION LAW.

S 3. The tax law is amended by adding a new section 623 to read as follows:

S 623. GIFT FOR NEW YORK CITY PARKS, TREE AND URBAN FORESTRY FUND. EFFECTIVE FOR ANY TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND ELEVEN, AN INDIVIDUAL RESIDING IN NEW YORK CITY MAY ELECT TO CONTRIBUTE TO THE NEW YORK CITY PARKS, TREE AND URBAN FORESTRY FUND ESTABLISHED BY SECTION NINETY-NINE-R OF THE STATE FINANCE LAW. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF CITY TAX OWED BY SUCH INDIVIDUAL. THE DEPARTMENT SHALL INCLUDE SPACE ON THE PERSONAL INCOME TAX RETURN SECTION TO BE COMPLETED BY NEW YORK CITY TAXPAYERS TO ENABLE SUCH TAXPAYERS TO MAKE SUCH CONTRIBUTION EITHER BY HAVING A REFUND OR PORTION THEREOF CREDITED TO SUCH FUND OR BY INDICATING THAT AN OVERPAYMENT OF TAXES OWED IS TO BE CREDITED TO SUCH FUND. NOTWITHSTANDING ANY OTHER PROVISION OF LAW, ALL REVENUES COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED TO THE NEW YORK CITY PARKS, TREE AND URBAN FORESTRY FUND AND USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION NINETY-NINE-R OF THE STATE FINANCE LAW.

S 4. The administrative code of the city of New York is amended by adding a new section 18-104.1 to read as follows:

S 18-104.1 NEW YORK CITY PARKS, TREE AND URBAN FORESTRY FUND; USAGE OF MONEY IN FUND. THE MONEYS OF THE NEW YORK CITY PARKS, TREE AND URBAN FORESTRY FUND ESTABLISHED BY SECTION NINETY-NINE-R OF THE STATE FINANCE LAW SHALL BE USED BY THE COMMISSIONER FOR THE PLANTING OF TREES AND SHRUBS, PARK PRESERVATION AND EXPANSION, MAINTENANCE AND IMPROVEMENT OF BOTANICAL GARDENS IN NEW YORK CITY AND TO FURTHER EFFECTUATE THE STATED PURPOSES OF ARTICLE FIFTY-THREE OF THE ENVIRONMENTAL CONSERVATION LAW.

S 5. This act shall take effect January 1, 2012; provided, however, that the department of taxation and finance shall effectuate the provisions of section three of this act on or before such effective date.