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

87

2009-2010 Regular Sessions

I N S E N A T E

(PREFILED)

January 7, 2009

Introduced by Sen. SAMPSON -- 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 providing a tax check-off box on personal income tax return forms for gifts to the youth activity 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 630-b to read as follows:

S 630-B. GIFT FOR AFTER-SCHOOL PROGRAMS. EFFECTIVE FOR ANY TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND ELEVEN, AN INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE YOUTH ACTIVITY FUND. SUCH 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. THE COMMISSIONER SHALL ALSO ENSURE THAT A DESCRIPTION OF AN AFTER-SCHOOL PROGRAM IS INCLUDED WITHIN THE TAX FORM PREPARATION INSTRUCTION BOOKLET. NOTWITHSTANDING ANY OTHER PROVISION OF LAW ALL REVENUES COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED TO THE YOUTH ACTIVITY FUND AND USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION EIGHTY-ONE OF THE STATE FINANCE LAW.

S 2. The state finance law is amended by adding a new section 81 to read as follows:

S 81. YOUTH ACTIVITY FUND. 1. THERE IS HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE COMPTROLLER AND THE COMMISSIONER OF EDUCATION, A SPECIAL FUND TO BE KNOWN AS THE "YOUTH ACTIVITY FUND".

2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED PURSUANT TO THE PROVISIONS OF SECTION SIX HUNDRED THIRTY-B OF THE TAX LAW, AND ALL OTHER MONEYS APPROPRIATED, CREDITED, OR TRANSFERRED THERETO FROM ANY OTHER

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

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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.

3. MONIES OF THE FUND SHALL BE EXPENDED TO FUND AFTER-SCHOOL PROGRAMS. AMOUNTS EXPENDED FOR AFTER-SCHOOL ACTIVITIES SHALL BE GRANTED AFTER LOCAL GROUPS OR PROGRAMS ANNUALLY APPLY FOR FUNDING TO THE DEPARTMENT OF EDUCATION AND SUCH DEPARTMENT SHALL EVALUATE SUCH APPLICATIONS AND PROPOSALS.

4. MONIES SHALL BE PAYABLE FROM THE FUND ON THE AUDIT AND WARRANT OF THE COMPTROLLER ON VOUCHERS APPROVED AND CERTIFIED BY THE COMMISSIONER OF EDUCATION.

5. AMOUNTS EXPENDED FOR AFTER-SCHOOL ACTIVITIES PURSUANT TO THIS SECTION SHALL NOT AFFECT THE AMOUNT THAT WOULD OTHERWISE BE APPROPRIATED FOR AFTER-SCHOOL ACTIVITIES UNDER ANY OTHER PROVISION OF LAW.

6. THE DEPARTMENT OF EDUCATION SHALL PREPARE AND SUBMIT ANNUAL REPORTS TO THE LEGISLATURE DETAILING WHO RECEIVED FUNDS AND THE AMOUNTS EXPENDED TO EACH APPLICANT.

S 3. This act shall take effect immediately.