

1602

2011-2012 Regular Sessions

I N A S S E M B L Y

January 11, 2011

Introduced by M. of A. ORTIZ, CASTELLI -- Multi-Sponsored by -- M. of A. PHEFFER -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law and the state finance law, in relation to providing for taxpayer gifts for military families and establishing the military relief fund

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-H to
2 read as follows:
3 S 209-H. GIFT FOR MILITARY FAMILIES. EFFECTIVE FOR ANY TAX YEAR
4 COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND ELEVEN, A TAXPAYER IN
5 ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE SUPPORT OF THE MILITARY
6 FAMILY RELIEF FUND. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR
7 AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF THE STATE TAX OWED BY SUCH
8 TAXPAYER. THE COMMISSIONER SHALL INCLUDE SPACE ON THE CORPORATE INCOME
9 TAX RETURN TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITH-
10 STANDING ANY OTHER PROVISION OF LAW, ALL REVENUES COLLECTED PURSUANT TO
11 THIS SECTION SHALL BE CREDITED TO THE MILITARY FAMILY RELIEF FUND AND
12 SHALL BE USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION
13 EIGHTY-NINE-H OF THE STATE FINANCE LAW.
14 S 2. Part 2 of article 22 of the tax law is amended by adding a new
15 section 630-c to read as follows:
16 S 630-C. GIFT FOR MILITARY FAMILIES. EFFECTIVE FOR ANY TAX YEAR
17 COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND ELEVEN, AN INDIVIDUAL
18 IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE MILITARY FAMILY
19 RELIEF FUND. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR AMOUNT AND
20 SHALL NOT REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH INDIVIDUAL. THE
21 COMMISSIONER SHALL INCLUDE SPACE ON THE PERSONAL INCOME TAX RETURN TO
22 ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING ANY OTHER
23 PROVISION OF LAW, ALL REVENUES COLLECTED PURSUANT TO THIS SECTION SHALL

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

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1 BE CREDITED TO THE MILITARY FAMILY RELIEF FUND AND USED ONLY FOR THOSE
2 PURPOSES ENUMERATED IN SECTION EIGHTY-NINE-H OF THE STATE FINANCE LAW.

3 S 3. The state finance law is amended by adding a new section 89-h to
4 read as follows:

5 S 89-H. MILITARY FAMILY RELIEF FUND. 1. THERE IS HEREBY ESTABLISHED IN
6 THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE AND THE
7 COMPTROLLER, A SPECIAL FUND TO BE KNOWN AS THE "MILITARY FAMILY RELIEF
8 FUND".

9 2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED BY THE DEPARTMENT
10 OF TAXATION AND FINANCE PURSUANT TO THE PROVISIONS OF SECTION TWO
11 HUNDRED NINE-H AND SECTION SIX HUNDRED THIRTY-C OF THE TAX LAW AND ALL
12 OTHER MONEYS APPROPRIATED, CREDITED, OR TRANSFERRED THERETO FROM ANY
13 OTHER FUND OR SOURCE PURSUANT TO LAW. NOTHING CONTAINED HEREIN SHALL
14 PREVENT THE STATE FROM RECEIVING GRANTS, GIFTS, OR BEQUESTS FOR THE FUND
15 AND DEPOSITING THEM INTO THE FUND ACCORDING TO LAW.

16 3. MONIES OF THE FUND SHALL BE EXPENDED ONLY FOR THE AID OF MILITARY
17 FAMILIES. SUCH MONIES MAY BE USED TO PROVIDE ASSISTANCE TO MILITARY
18 FAMILIES FOR HOUSING, CLOTHING, FOOD, MEDICAL SERVICES, UTILITIES, OR
19 ANY OTHER RELATED NECESSITY OF DAILY LIVING. THE COMMISSIONER OF TAXA-
20 TION AND FINANCE SHALL ESTABLISH CRITERIA FOR DETERMINING WHO IS ELIGI-
21 BLE TO RECEIVE ASSISTANCE PURSUANT TO THIS FUND.

22 4. MONIES SHALL BE PAYABLE FROM THE FUND ON THE AUDIT AND WARRANT OF
23 THE COMPTROLLER ON VOUCHERS APPROVED AND CERTIFIED BY THE COMMISSIONER
24 OF TAXATION AND FINANCE.

25 5. TO THE EXTENT PRACTICABLE, THE COMMISSIONER OF TAXATION AND FINANCE
26 SHALL ENSURE THAT ALL MONIES RECEIVED ARE EXPENDED WITHIN ONE CALENDAR
27 YEAR FROM THE DATE ON WHICH THEY ARE RECEIVED.

28 S 4. This act shall take effect immediately.