

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

4831--A

2011-2012 Regular Sessions

I N A S S E M B L Y

February 8, 2011

Introduced by M. of A. P. RIVERA -- read once and referred to the Committee on Ways and Means -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to establishing a gift for preserving religious landmarks on personal income tax forms; to amend the state finance law, in relation to establishing the preserving religious landmarks fund; and to amend the parks, recreation and historic preservation law, in relation to establishing a grant program to preserve inner-city houses of worship

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 629-a to
2 read as follows:
3 S 629-A. GIFT FOR PRESERVING RELIGIOUS LANDMARKS. EFFECTIVE FOR ANY
4 TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND TWELVE, AN
5 INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE PRESERVING
6 RELIGIOUS LANDMARKS FUND. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR
7 AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH INDIVIDUAL. THE COMMISSIONER SHALL INCLUDE SPACE ON THE PERSONAL INCOME TAX
8 RETURN TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING
9 ANY OTHER PROVISION OF LAW, ALL REVENUE COLLECTED PURSUANT TO THIS
10 SECTION SHALL BE CREDITED TO THE PRESERVING RELIGIOUS LANDMARKS FUND AND
11 USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION NINETY-FIVE-H OF THE
12 STATE FINANCE LAW.
13 S 2. The state finance law is amended by adding a new section 95-h to
14 read as follows:
15 S 95-H. PRESERVING RELIGIOUS LANDMARKS FUND. 1. THERE IS HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE
16 LISHED IN THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE
17

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

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1 AND THE STATE COMPTROLLER, A SPECIAL FUND TO BE KNOWN AS THE "PRESERVING
2 RELIGIOUS LANDMARKS FUND".

3 2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED PURSUANT TO THE
4 PROVISIONS OF SECTION SIX HUNDRED TWENTY-NINE-A OF THE TAX LAW, ALL
5 REVENUES RECEIVED PURSUANT TO APPROPRIATIONS BY THE LEGISLATURE, AND ALL
6 MONEYS APPROPRIATED, CREDITED OR TRANSFERRED THERETO FROM ANY OTHER FUND
7 OR SOURCE PURSUANT TO LAW. NO MONEYS CREDITED TO SUCH FUND PURSUANT TO
8 SECTION SIX HUNDRED TWENTY-NINE-A OF THE TAX LAW SHALL BE DEEMED TO
9 AUTHORIZE THE REDUCTION OF THE AMOUNT OF MONIES OTHERWISE APPROPRIATED
10 TO THE OFFICE OF PARKS, RECREATION AND HISTORIC PRESERVATION.

11 3. THE MONIES OF THE FUND SHALL BE MADE AVAILABLE TO THE OFFICE OF
12 PARKS, RECREATION AND HISTORIC PRESERVATION FOR THE PURPOSE OF PROVIDING
13 GRANTS TO RELIGIOUS ORGANIZATIONS FOR THE PRESERVATION OF INNER-CITY
14 HOUSES OF WORSHIP USED AND OCCUPIED BY SUCH ORGANIZATIONS PURSUANT TO
15 SECTION 14.11 OF THE PARKS, RECREATION AND HISTORIC PRESERVATION LAW.

16 4. THE MONIES OF THE FUND SHALL BE PAID OUT ON THE AUDIT AND WARRANT
17 OF THE STATE COMPTROLLER ON VOUCHERS CERTIFIED OR APPROVED BY THE
18 COMMISSIONER OF PARKS, RECREATION AND HISTORIC PRESERVATION, OR BY AN
19 OFFICER OR EMPLOYEE OF THE OFFICE OF PARKS, RECREATION AND HISTORIC
20 PRESERVATION DESIGNATED BY SUCH COMMISSIONER.

21 S 3. The parks, recreation and historic preservation law is amended by
22 adding a new section 14.11 to read as follows:

23 S 14.11 PRESERVATION OF RELIGIOUS LANDMARKS GRANTS. THE OFFICE SHALL
24 DEVELOP, ESTABLISH AND IMPLEMENT A PROGRAM WHICH PROVIDES ANNUAL GRANTS
25 TO RELIGIOUS ORGANIZATIONS OCCUPYING AND UTILIZING HISTORIC, INNER-CITY
26 HOUSES OF WORSHIP, WHICH ARE NOT INCLUDED IN THE NATIONAL REGISTER OR
27 STATE REGISTER OF HISTORIC PLACES. SUCH GRANTS SHALL BE USED TO RESTORE,
28 REHABILITATE AND PRESERVE SUCH HOUSES OF WORSHIP WHICH SERVE AS IMPOR-
29 TANT ICONS TO THE COMMUNITIES IN WHICH THEY ARE LOCATED.

30 S 4. This act shall take effect immediately.