

543

2011-2012 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 5, 2011

Introduced by M. of A. GIBSON -- read once and referred to the Committee on Health

AN ACT to amend the public health law, the tax law and the state finance law, in relation to providing for taxpayer gifts for lung cancer education and prevention and establishing the lung cancer education and prevention fund

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

1 Section 1. Subdivision 1 of section 207 of the public health law is
2 amended by adding a new paragraph (i) to read as follows:
3 (I) THE DANGERS OF LUNG CANCER, INCLUDING WAYS TO PREVENT THE INCI-
4 DENCE AND SEVERITY OF THE DISEASE.
5 S 2. The tax law is amended by adding a new section 209-H to read as
6 follows:
7 S 209-H. GIFT FOR LUNG CANCER EDUCATION AND PREVENTION. A TAXPAYER IN
8 ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE SUPPORT OF THE LUNG
9 CANCER EDUCATION AND PREVENTION FUND. SUCH CONTRIBUTION SHALL BE IN ANY
10 WHOLE DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF THE STATE TAX
11 OWED BY SUCH TAXPAYER. THE COMMISSIONER SHALL INCLUDE SPACE ON THE
12 CORPORATE INCOME TAX RETURN TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIB-
13 UTION. NOTWITHSTANDING ANY OTHER PROVISION OF LAW, ALL REVENUES
14 COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED TO THE LUNG CANCER
15 EDUCATION AND PREVENTION FUND AND SHALL BE USED ONLY FOR THOSE PURPOSES
16 ENUMERATED IN SECTION NINETY-SEVEN-KKKK OF THE STATE FINANCE LAW.
17 S 3. Part 2 of article 22 of the tax law is amended by adding a new
18 section 630-c to read as follows:
19 S 630-C. GIFT FOR LUNG CANCER EDUCATION AND PREVENTION. AN INDIVIDUAL
20 IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE LUNG CANCER EDUCATION
21 AND PREVENTION FUND. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR
22 AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH INDI-

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

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1 VIDUAL. THE COMMISSIONER SHALL INCLUDE SPACE ON THE PERSONAL INCOME TAX
2 RETURN TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING
3 ANY OTHER PROVISION OF LAW ALL REVENUES COLLECTED PURSUANT TO THIS
4 SECTION SHALL BE CREDITED TO THE LUNG CANCER EDUCATION AND PREVENTION
5 FUND AND USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION NINETY-SEV-
6 EN-KKKK OF THE STATE FINANCE LAW.

7 S 4. The state finance law is amended by adding a new section 97-kkkk
8 to read as follows:

9 S 97-KKKK. LUNG CANCER EDUCATION AND PREVENTION FUND. 1. THERE IS
10 HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION
11 AND FINANCE AND THE COMPTROLLER, A SPECIAL FUND TO BE KNOWN AS THE "LUNG
12 CANCER EDUCATION AND PREVENTION FUND".

13 2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED BY THE DEPARTMENT
14 OF TAXATION AND FINANCE, PURSUANT TO THE PROVISIONS OF SECTION TWO
15 HUNDRED NINE-H AND SECTION SIX HUNDRED THIRTY-C OF THE TAX LAW, AND ALL
16 OTHER MONEYS APPROPRIATED, CREDITED OR TRANSFERRED THERETO FROM ANY
17 OTHER FUND OR SOURCE PURSUANT TO LAW. NOTHING CONTAINED IN THIS SECTION
18 SHALL PREVENT THE STATE FROM RECEIVING GRANTS, GIFTS OR BEQUESTS FOR THE
19 PURPOSES OF THE FUND AS DEFINED IN THIS SECTION AND DEPOSITING THEM INTO
20 THE FUND ACCORDING TO LAW.

21 3. MONIES OF THE FUND SHALL BE EXPENDED ONLY FOR LUNG CANCER EDUCATION
22 AND PREVENTION PROJECTS. AS USED IN THIS SECTION, "LUNG CANCER EDUCATION
23 AND PREVENTION PROJECTS" MEANS EDUCATIONAL PROJECTS, INCLUDING GRANTS
24 FOR LUNG CANCER EDUCATION AND PREVENTION PROGRAMS, WHICH ARE APPROVED BY
25 THE DEPARTMENT OF HEALTH.

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

29 5. TO THE EXTENT PRACTICABLE, THE COMMISSIONER OF HEALTH SHALL ENSURE
30 THAT ALL MONIES RECEIVED DURING A FISCAL YEAR ARE EXPENDED PRIOR TO THE
31 END OF THAT FISCAL YEAR.

32 S 5. This act shall take effect immediately.