

4246

2011-2012 Regular Sessions

I N S E N A T E

March 24, 2011

Introduced by Sen. LITTLE -- 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, in relation to directing the commissioner of taxation and finance to provide a single line on personal income tax returns for the reporting of certain contributions by taxpayers

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 624-a to
2 read as follows:

3 S 624-A. SINGLE LINE FOR REPORTING CONTRIBUTIONS AUTHORIZED BY THIS
4 PART. THE COMMISSIONER SHALL PROVIDE A SINGLE LINE ON THE PERSONAL
5 INCOME TAX RETURN FOR THE DESIGNATION OF ALL CONTRIBUTIONS MADE PURSUANT
6 TO SECTIONS SIX HUNDRED TWENTY-FIVE, SIX HUNDRED TWENTY-SIX, SIX HUNDRED
7 TWENTY-SEVEN, SIX HUNDRED TWENTY-EIGHT, SIX HUNDRED TWENTY-NINE, SIX
8 HUNDRED THIRTY, SIX HUNDRED THIRTY-A AND SIX HUNDRED THIRTY-B OF THIS
9 PART. SUCH SINGLE LINE SHALL PROVIDE SUFFICIENT SPACE TO DESIGNATE THE
10 AMOUNT OF THE CONTRIBUTION OR CONTRIBUTIONS, AND THE CODE OR CODES,
11 ESTABLISHED BY THE COMMISSIONER, OF THE FUND OR FUNDS TO WHICH SUCH
12 CONTRIBUTION OR CONTRIBUTIONS ARE TO BE MADE.

13 S 2. Section 625 of the tax law, as added by chapter 4 of the laws of
14 1982, is amended to read as follows:

15 S 625. Gift for fish and wildlife management. Effective for any tax
16 year commencing on or after January first, nineteen hundred eighty-two,
17 an individual in any taxable year may elect to contribute to the conser-
18 vation fund for fish and wildlife management purposes. Such contribution
19 shall be in any whole dollar amount and shall not reduce the amount of
20 state tax owed by such individual. [The tax commission shall include
21 space on the personal income tax return to enable a taxpayer to make
22 such contribution.] Notwithstanding any other provision of law all
23 revenues collected pursuant to this section shall be credited to the

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

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1 conservation fund and used only for those purposes enumerated in section
2 eighty-three of the state finance law.

3 S 3. Section 626 of the tax law, as added by chapter 394 of the laws
4 of 1995, is amended to read as follows:

5 S 626. The United States Olympic Committee/Lake Placid Olympic Train-
6 ing Center Fund. Effective for any taxable year commencing on or after
7 the first day of January next succeeding the effective date of this
8 section, an individual in any taxable year may elect to contribute an
9 amount of two dollars to the United States Olympic Committee/Lake Placid
10 Olympic Training Center Fund. Such contribution shall not reduce the
11 amount of state tax owed by such individual. [The commissioner shall
12 include a space on the personal income tax return to enable a taxpayer
13 to make such contribution.] Notwithstanding any other provision of law
14 to the contrary, all revenues collected pursuant to this section shall
15 be credited to the United States Olympic Committee/Lake Placid Olympic
16 Training Center Fund and used only for those purposes enumerated in
17 section eighty-four of the state finance law.

18 S 4. Section 627 of the tax law, as added by chapter 279 of the laws
19 of 1996, is amended to read as follows:

20 S 627. Gift for breast cancer research and education. Effective for
21 any tax year commencing on or after January first, nineteen hundred
22 ninety-six, an individual in any taxable year may elect to contribute to
23 the breast cancer research and education fund. Such contribution shall
24 be in any whole dollar amount and shall not reduce the amount of state
25 tax owed by such individual. [The commissioner shall include space on
26 the personal income tax return to enable a taxpayer to make such
27 contribution.] Notwithstanding any other provision of law all revenues
28 collected pursuant to this section shall be credited to the breast
29 cancer research and education fund and used only for those purposes
30 enumerated in section ninety-seven-yy of the state finance law.

31 S 5. Section 628 of the tax law, as added by chapter 579 of the laws
32 of 1997, is amended to read as follows:

33 S 628. Gift for missing and exploited children clearinghouse fund.
34 Effective for any tax year commencing on or after January first, nine-
35 teen hundred ninety-seven, an individual in any taxable year may elect
36 to contribute to the missing and exploited children clearinghouse fund.
37 Such contribution shall be in any whole dollar amount and shall not
38 reduce the amount of state tax owed by such individual. [The commission-
39 er shall include space on the personal income tax return form to enable
40 a taxpayer to make such contribution.] Notwithstanding any other
41 provision of law, all revenues collected pursuant to this section shall
42 be paid to the missing and exploited children clearinghouse fund estab-
43 lished pursuant to and used only for those purposes enumerated in
44 section ninety-two-w of the state finance law.

45 S 6. Section 629 of the tax law, as added by chapter 590 of the laws
46 of 1999, is amended to read as follows:

47 S 629. Gift for Alzheimer's disease support services. Effective for
48 any tax year commencing on or after January first, two thousand, an
49 individual in any taxable year may elect to contribute to the
50 Alzheimer's disease assistance fund for support services for people with
51 Alzheimer's disease and their families. The contribution shall be in any
52 whole dollar amount and shall not reduce the amount of state tax owed by
53 such individual. [The commissioner shall include space on the personal
54 income tax return to enable a taxpayer to make such contribution.]
55 Notwithstanding any other provision of law all revenues collected pursu-
56 ant to this section shall be credited to the Alzheimer's disease assist-

1 ance fund and used only for those purposes enumerated in section eight-
2 y-nine-e of the state finance law.

3 S 7. Section 630 of the tax law, as added by chapter 273 of the laws
4 of 2004, is amended to read as follows:

5 S 630. Gift for prostate cancer research, detection and education.
6 Effective for any tax year commencing on or after January first, two
7 thousand four, an individual in any taxable year may elect to contribute
8 to the New York state prostate cancer research, detection and education
9 fund. Such contribution shall be in any whole dollar amount and shall
10 not reduce the amount of state tax owed by such individual. [The commis-
11 sioner shall include space on the personal income tax return to enable a
12 taxpayer to make such contribution.] Notwithstanding any other provision
13 of law all revenues collected pursuant to this section shall be credited
14 to the New York state prostate cancer research, detection and education
15 fund and used only for those purposes enumerated in section
16 ninety-five-e of the state finance law.

17 S 8. Section 630-a of the tax law, as added by chapter 753 of the laws
18 of 2005, is amended to read as follows:

19 S 630-a. Gift for World Trade Center memorial foundation. Effective
20 for any tax year commencing on or after January first, two thousand
21 five, a taxpayer in any taxable year may elect to contribute to the
22 support of the World Trade Center memorial foundation fund. Such
23 contribution shall be in any whole dollar amount and shall not reduce
24 the amount of the state tax owed by such taxpayer. [The commissioner
25 shall include space on the personal income tax return to enable a
26 taxpayer to make such contribution.] Notwithstanding any other provision
27 of law, all revenues collected pursuant to this section shall be credit-
28 ed to the World Trade Center memorial foundation fund and shall be used
29 only for those purposes enumerated in section seventy-nine of the state
30 finance law.

31 S 9. Section 630-b of the tax law, as added by chapter 490 of the laws
32 of 2009, is amended to read as follows:

33 S 630-b. Gift for volunteer firefighting and volunteer emergency
34 services fund. An individual in any taxable year may elect to contribute
35 to the volunteer firefighting and volunteer emergency services fund for
36 the recruitment and retention of volunteer firefighters and volunteer
37 emergency services personnel. The contribution shall be in any whole
38 dollar amount and shall not reduce the amount of state tax owed by such
39 individual. [The commissioner shall include space on the personal income
40 tax return to enable a taxpayer to make such contribution.] Notwith-
41 standing any other provision of law all revenues collected pursuant to
42 this section shall be credited to the volunteer firefighting and volun-
43 teer emergency services recruitment and retention fund and used only for
44 those purposes enumerated in section ninety-nine-q of the state finance
45 law.

46 S 10. This act shall take effect immediately, and shall apply to the
47 taxable year in which it takes effect and all subsequent taxable years.