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I N   S E N A T E

May 1, 2012

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Introduced by Sen. LARKIN -- read twice and ordered printed, and when printed to be committed 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-LLLL 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-  
23 VIDUAL. THE COMMISSIONER SHALL INCLUDE SPACE ON THE PERSONAL INCOME TAX  
24 RETURN TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING  
25 ANY OTHER PROVISION OF LAW ALL REVENUES COLLECTED PURSUANT TO THIS  
26 SECTION SHALL BE CREDITED TO THE LUNG CANCER EDUCATION AND PREVENTION

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

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1 FUND AND USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION NINETY-SEV-  
2 EN-LLLL OF THE STATE FINANCE LAW.

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

5 S 97-LLLL. LUNG CANCER EDUCATION AND PREVENTION FUND. 1. THERE IS  
6 HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION  
7 AND FINANCE AND THE COMPTROLLER, A SPECIAL FUND TO BE KNOWN AS THE "LUNG  
8 CANCER EDUCATION AND PREVENTION 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 IN THIS SECTION  
14 SHALL PREVENT THE STATE FROM RECEIVING GRANTS, GIFTS OR BEQUESTS FOR THE  
15 PURPOSES OF THE FUND AS DEFINED IN THIS SECTION AND DEPOSITING THEM INTO  
16 THE FUND ACCORDING TO LAW.

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

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 HEALTH.

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

28 S 5. This act shall take effect immediately.