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

7194

I N S E N A T E

May 1, 2012

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:

Section 1. Subdivision 1 of section 207 of the public health law is amended by adding a new paragraph (i) to read as follows:

(I) THE DANGERS OF LUNG CANCER, INCLUDING WAYS TO PREVENT THE INCIDENCE AND SEVERITY OF THE DISEASE.

S 2. The tax law is amended by adding a new section 209-H to read as follows:

S 209-H. GIFT FOR LUNG CANCER EDUCATION AND PREVENTION. A TAXPAYER IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE SUPPORT OF THE LUNG CANCER EDUCATION AND PREVENTION FUND. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF THE STATE TAX OWED BY SUCH TAXPAYER. THE COMMISSIONER SHALL INCLUDE SPACE ON THE CORPORATE INCOME TAX RETURN TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING ANY OTHER PROVISION OF LAW, ALL REVENUES COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED TO THE LUNG CANCER EDUCATION AND PREVENTION FUND AND SHALL BE USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION NINETY-SEVEN-LLLL OF THE STATE FINANCE LAW.

S 3. Part 2 of article 22 of the tax law is amended by adding a new section 630-c to read as follows:

S 630-C. GIFT FOR LUNG CANCER EDUCATION AND PREVENTION. AN INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE LUNG CANCER EDUCATION AND PREVENTION FUND. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH INDIVIDUAL. THE COMMISSIONER SHALL INCLUDE SPACE ON THE PERSONAL INCOME TAX RETURN TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING ANY OTHER PROVISION OF LAW ALL REVENUES COLLECTED PURSUANT TO THIS 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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FUND AND USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION NINETY-SEVEN-LLLL OF THE STATE FINANCE LAW.

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

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

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

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

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

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

S 5. This act shall take effect immediately.