

226--A

2011-2012 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 5, 2011

Introduced by M. of A. ORTIZ, JAFFEE, COLTON, CLARK, SAYWARD, HOOPER, MAGNARELLI, GABRYSZAK, ABBATE, TITONE, CUSICK, CASTRO -- Multi-Sponsored by -- M. of A. BOYLAND, COOK, GOTTFRIED, GUNTHER, JACOBS, V. LOPEZ, MCENENY, PERRY, SCHIMEL, SWEENEY, WEISENBERG -- read once and referred to the Committee on Veterans' Affairs -- recommitted to the Committee on Veterans' Affairs 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 veterans' cemetery operation and maintenance which may be made on personal income tax return; and to amend the state finance law, in relation to establishing the New York state veterans' cemetery operation and maintenance fund

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 627-a to
2 read as follows:
3 S 627-A. GIFT FOR VETERANS' CEMETERY OPERATION AND MAINTENANCE.
4 EFFECTIVE FOR ANY TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO
5 THOUSAND THIRTEEN, AN INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO
6 CONTRIBUTE TO THE NEW YORK STATE VETERANS' CEMETERY OPERATION AND MAIN-
7 TENANCE FUND. THE CONTRIBUTIONS SHALL BE IN ANY WHOLE DOLLAR AMOUNT AND
8 SHALL NOT REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH INDIVIDUAL. THE
9 COMMISSIONER SHALL INCLUDE SPACE ON THE PERSONAL INCOME TAX RETURN TO
10 ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING ANY OTHER
11 PROVISION OF LAW, ALL REVENUE COLLECTED PURSUANT TO THIS SECTION SHALL
12 BE CREDITED TO THE NEW YORK STATE VETERANS' CEMETERY OPERATION AND MAIN-
13 TENANCE FUND, ESTABLISHED PURSUANT TO SECTION EIGHTY-NINE-H OF THE STATE
14 FINANCE LAW.

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

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1 S 2. The state finance law is amended by adding a new section 89-h to
2 read as follows:

3 S 89-H. NEW YORK STATE VETERANS' CEMETERY OPERATION AND MAINTENANCE
4 FUND. 1. THERE IS HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE COMMIS-
5 SIONER OF TAXATION AND FINANCE AND THE STATE COMPTROLLER, A SPECIAL FUND
6 TO BE KNOWN AS THE "NEW YORK STATE VETERANS' CEMETERY OPERATION AND
7 MAINTENANCE FUND".

8 2. SUCH FUND SHALL CONSIST OF ALL REVENUE RECEIVED BY THE DEPARTMENT
9 OF TAXATION AND FINANCE, PURSUANT TO THE PROVISIONS OF SECTION SIX
10 HUNDRED TWENTY-SEVEN-A OF THE TAX LAW AND ALL OTHER MONEYS APPROPRIATED,
11 CREDITED OR TRANSFERRED THERETO FROM ANY OTHER FUND OR SOURCE PURSUANT
12 TO LAW.

13 3. MONEYS IN THE NEW YORK STATE VETERANS' CEMETERY OPERATION AND MAIN-
14 TENANCE FUND SHALL BE KEPT SEPARATE AND SHALL NOT BE COMMINGLED WITH ANY
15 OTHER MONEYS IN THE CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE
16 AND THE STATE COMPTROLLER.

17 4. THE MONEYS IN SUCH FUND SHALL BE EXPENDED PURSUANT TO APPROPRI-
18 ATIONS FOR THE PURPOSES OF THE OPERATION AND MAINTENANCE OF STATE VETER-
19 ANS' CEMETERIES.

20 S 3. This act shall take effect immediately.