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I N   A S S E M B L Y

January 25, 2012

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Introduced by M. of A. KELLNER -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to contributions to the animal population control 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 209-h to  
2     read as follows:

3     S 209-H. GIFTS FOR THE ANIMAL POPULATION CONTROL FUND. EFFECTIVE FOR  
4     ANY TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND TWELVE,  
5     A TAXPAYER IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE SUPPORT OF  
6     THE ANIMAL POPULATION CONTROL FUND. SUCH CONTRIBUTION SHALL BE IN ANY  
7     WHOLE DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF STATE TAX OWED BY  
8     SUCH TAXPAYER. THE COMMISSIONER SHALL INCLUDE SPACE ON THE CORPORATE  
9     INCOME TAX RETURN TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION.  
10    NOTWITHSTANDING ANY OTHER PROVISION OF LAW, ALL REVENUES COLLECTED  
11    PURSUANT TO THIS SECTION SHALL BE CREDITED TO THE ANIMAL POPULATION  
12    CONTROL FUND AND SHALL BE USED ONLY FOR THOSE PURPOSES ENUMERATED IN  
13    SECTION NINETY-SEVEN-XX OF THE STATE FINANCE LAW.

14    S 2. The tax law is amended by adding a new section 630-c to read as  
15    follows:

16    S 630-C. GIFTS FOR ANIMAL POPULATION CONTROL FUND. EFFECTIVE FOR ANY  
17    TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND TWELVE, AN  
18    INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE ANIMAL  
19    POPULATION CONTROL FUND. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR  
20    AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH INDIVIDUAL.  
21    THE COMMISSIONER SHALL INCLUDE SPACE ON THE PERSONAL INCOME TAX  
22    RETURN TO ENABLE THE TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING  
23    ANY OTHER PROVISION OF LAW, ALL REVENUES COLLECTED PURSUANT TO THIS  
24    SECTION SHALL BE CREDITED TO THE ANIMAL POPULATION CONTROL FUND AND USED  
25    ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION NINETY-SEVEN-XX OF THE  
26    STATE FINANCE LAW.

27    S 3. This act shall take effect immediately.

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

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