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

1658

2011-2012 Regular Sessions

I N S E N A T E

January 11, 2011

Introduced by Sen. SAMPSON -- 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 and the state finance law, in relation to providing a tax check-off box on personal income tax return forms for gifts to the after-school activity fund

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. The tax law is amended by adding a new section 630-c to read as follows:

S 630-C. GIFT FOR AFTER-SCHOOL PROGRAMS. EFFECTIVE FOR ANY TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND TWELVE, AN INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE AFTER-SCHOOL ACTIVITY FUND FOR PURPOSES OF SUPPORTING FUNDING FOR ELIGIBLE EXTENDED DAY ACTIVITIES ESTABLISHED PURSUANT TO PARAGRAPH B OF SUBDIVISION ONE OF SECTION TWENTY-EIGHT HUNDRED FOURTEEN OF THE EDUCATION LAW. 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. THE COMMISSIONER SHALL ALSO ENSURE THAT A DESCRIPTION OF THE ACTIVITIES SUPPORTED BY SUCH FUND IS INCLUDED WITHIN THE TAX FORM PREPARATION INSTRUCTION BOOKLET. NOTWITHSTANDING ANY OTHER PROVISION OF LAW, ALL REVENUES COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED TO THE AFTER-SCHOOL ACTIVITY FUND AND USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION EIGHTY-ONE OF THE STATE FINANCE LAW.

S 2. The state finance law is amended by adding a new section 81 to read as follows:

S 81. AFTER-SCHOOL ACTIVITY FUND. 1. THERE IS HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE COMPTROLLER AND THE COMMISSIONER OF EDUCATION, A SPECIAL FUND TO BE KNOWN AS THE "AFTER-SCHOOL ACTIVITY FUND".

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

LBD05861-01-1

2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED PURSUANT TO THE PROVISIONS OF 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 DEPOSIT THEM INTO THE FUND ACCORDING TO LAW.

3. MONIES OF THE FUND SHALL BE EXPENDED TO FUND ELIGIBLE EXTENDED DAY SERVICES, AS ESTABLISHED IN SECTION TWENTY-EIGHT HUNDRED FOURTEEN OF THE EDUCATION LAW AND SHALL BE MADE PAYABLE FROM THE FUND ON THE AUDIT AND WARRANT OF THE COMPTROLLER ON VOUCHERS APPROVED AND CERTIFIED BY THE COMMISSIONER OF EDUCATION.

4. MONIES OF THE FUND SHALL NOT AFFECT ANY OTHER APPROPRIATION FOR AFTER-SCHOOL ACTIVITIES UNDER ANY OTHER PROVISION OF LAW AND SHALL BE USED TO SUPPLEMENT AWARDS FOR EXTENDED DAY ACTIVITIES GRANTED UNDER SECTION TWENTY-EIGHT HUNDRED FOURTEEN OF THE EDUCATION LAW. SUCH ADDITIONAL MONIES SHALL BE DISTRIBUTED TO GRANTEES OF SUCH AWARDS IN A METHOD DETERMINED BY THE COMMISSIONER OF EDUCATION. SUCH MONIES SHALL NOT BE USED TO DISPLACE SCHOOL DISTRICT AFTER-SCHOOL FUNDING IN EXISTENCE AS OF THE EFFECTIVE DATE OF THIS SECTION.

5. THE COMPTROLLER SHALL ANNUALLY REPORT TO THE LEGISLATURE ON ALL BALANCES OF MONEY AND RECEIPTS AND DISBURSEMENTS OF THE FUND IN THE PRECEDING FISCAL YEAR AND SHALL FURTHER, SPECIFICALLY PROVIDE THE LEGISLATURE WITH THE AMOUNT OF REVENUE RECEIVED PURSUANT TO SECTION SIX HUNDRED THIRTY-C OF THE TAX LAW. TO THE EXTENT PRACTICABLE, THE DEPARTMENT OF EDUCATION SHALL PROVIDE THE LEGISLATURE WITH INFORMATION ON THE USE OF THE ADDITIONAL REVENUE RECEIVED UNDER SECTION SIX HUNDRED THIRTY-C OF THE TAX LAW AND THE NUMBER OF ADDITIONAL CHILDREN SERVED BY SUCH MONIES.

S 3. This act shall take effect immediately.