

1003

2013-2014 Regular Sessions

I N   S E N A T E

(PREFILED)

January 9, 2013

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Introduced by Sen. LITTLE -- 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, in relation to establishing the gift to state parks on personal income tax forms; and to amend the state finance law, in relation to establishing the state parks 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 630-c to  
2     read as follows:  
3     S 630-C. GIFT TO STATE PARKS. EFFECTIVE FOR ANY TAX YEAR COMMENCING ON  
4     OR AFTER JANUARY FIRST, TWO THOUSAND THIRTEEN, AN INDIVIDUAL IN ANY  
5     TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE STATE PARKS FUND. SUCH  
6     CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR AMOUNT AND SHALL NOT REDUCE  
7     THE AMOUNT OF STATE TAX OWED BY SUCH INDIVIDUAL. THE COMMISSIONER SHALL  
8     INCLUDE SPACE ON THE PERSONAL INCOME TAX RETURN FORM TO ENABLE A TAXPAY-  
9     ER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING ANY OTHER PROVISION OF  
10    LAW, ALL REVENUE COLLECTED PURSUANT TO THIS SECTION SHALL BE PAID TO THE  
11    STATE PARKS FUND ESTABLISHED PURSUANT TO SECTION EIGHTY-THREE-A OF THE  
12    STATE FINANCE LAW.  
13    S 2. The state finance law is amended by adding a new section 83-a to  
14    read as follows:  
15    S 83-A. STATE PARKS FUND. 1. A SPECIAL FUND TO BE KNOWN AS THE "STATE  
16    PARKS FUND" IS HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE STATE  
17    COMPTROLLER AND THE COMMISSIONER OF TAXATION AND FINANCE.  
18    2. THE FUND SHALL CONSIST OF ALL MONIES TRANSFERRED TO SUCH FUND  
19    PURSUANT TO LAW, ALL MONIES REQUIRED BY ANY PROVISION OF LAW TO BE PAID  
20    OR CREDITED TO THE FUND, ALL MONIES FROM GIFTS PURSUANT TO SECTION SIX  
21    HUNDRED THIRTY-C OF THE TAX LAW AND ANY INTEREST EARNINGS WHICH MAY  
22    ACCRUE FROM INVESTMENT OF MONIES IN THE FUND. NOTHING IN THIS SECTION

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

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1 SHALL BE DEEMED TO PREVENT THE STATE FROM RECEIVING GRANTS, GIFTS OR  
2 REQUESTS FOR THE PURPOSES OF THE FUND AS DEFINED IN THIS SECTION AND  
3 DEPOSITING THEM INTO THE FUND ACCORDING TO LAW.

4 3. MONIES OF THE FUND, WHEN APPROPRIATED, SHALL BE MADE AVAILABLE TO  
5 THE OFFICE OF PARKS, RECREATION AND HISTORIC PRESERVATION FOR THE OPERA-  
6 TION AND MAINTENANCE OF STATE PARKS PURSUANT TO THE PARKS, RECREATION  
7 AND HISTORIC PRESERVATION LAW.

8 4. MONIES SHALL BE PAYABLE FROM THE FUND ON THE AUDIT AND WARRANT OF  
9 THE STATE COMPTROLLER ON VOUCHERS APPROVED AND CERTIFIED BY THE COMMIS-  
10 SIONER OF PARKS, RECREATION AND HISTORIC PRESERVATION.

11 S 3. This act shall take effect immediately.