

4292--A

2013-2014 Regular Sessions

I N S E N A T E

March 19, 2013

Introduced by Sen. RANZENHOFER -- read twice and ordered printed, and when printed to be committed to the Committee on Finance -- recommitted to the Committee on Finance in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the state finance law and the tax law, in relation to establishing the patriot family support fund and providing for an income tax return check off box therefor

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

1 Section 1. The state finance law is amended by adding a new section 81
2 to read as follows:
3 S 81. THE PATRIOT FAMILY SUPPORT FUND. 1. THERE IS HEREBY ESTABLISHED
4 IN THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE AND THE
5 COMPTROLLER, A FUND TO BE KNOWN AS THE "PATRIOT FAMILY SUPPORT FUND" TO
6 ASSIST FAMILIES DURING THE ABSENCE OF MILITARY SERVICE PERSONNEL. FOR
7 PURPOSES OF THIS SECTION A "MILITARY SERVICE PERSONNEL" SHALL MEAN ANY
8 PERSON IN THE ACTIVE SERVICE IN THE ARMED SERVICES OF THE UNITED STATES,
9 OR A MEMBER OF THE NEW YORK STATE MILITIA WHO IS ON ACTIVE DUTY, AND WHO
10 IS: DESIGNATED AS THE HEAD OF HIS OR HER HOUSEHOLD, THE SPOUSE OF THE
11 PERSON APPLYING FOR FINANCIAL ASSISTANCE UNDER THIS SECTION, OR A PARENT
12 OR LEGAL GUARDIAN OF A CHILD RESIDING WITHIN THIS STATE.
13 2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED BY THE DEPARTMENT
14 OF TAXATION AND FINANCE, PURSUANT TO THE PROVISIONS OF SECTION SIX
15 HUNDRED THIRTY-D OF THE TAX LAW AND ALL OTHER MONEYS APPROPRIATED THERE-
16 TO FROM ANY OTHER FUND OR SOURCE PURSUANT TO LAW. NOTHING CONTAINED IN
17 THIS SECTION SHALL PREVENT THE STATE FROM RECEIVING GRANTS, GIFTS OR
18 REQUESTS FOR THE PURPOSES OF THE FUND AS DEFINED IN THIS SECTION AND
19 DEPOSITING THEM INTO THE FUND ACCORDING TO LAW.
20 3. ON OR BEFORE THE FIRST OF FEBRUARY OF EACH YEAR, THE COMPTROLLER
21 SHALL CERTIFY TO THE GOVERNOR, TEMPORARY PRESIDENT OF THE SENATE, SPEAK-

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

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1 ER OF THE ASSEMBLY, CHAIR OF THE SENATE FINANCE COMMITTEE AND CHAIR OF
2 THE ASSEMBLY WAYS AND MEANS COMMITTEE, THE AMOUNT OF MONEY DEPOSITED IN
3 THE PATRIOT FAMILY SUPPORT FUND DURING THE PRECEDING CALENDAR YEAR AS
4 THE RESULT OF REVENUE DERIVED PURSUANT TO SECTION SIX HUNDRED THIRTY-D
5 OF THE TAX LAW.

6 4. MONEYS IN THE PATRIOT FAMILY SUPPORT FUND SHALL BE KEPT SEPARATE
7 AND SHALL NOT BE COMMINGLED WITH ANY OTHER MONEYS IN THE CUSTODY OF THE
8 COMMISSIONER OF TAXATION AND FINANCE AND THE COMPTROLLER.

9 5. THE MONEYS IN SUCH FUND SHALL BE EXPENDED FOR THE REASONABLE NEEDS
10 AND LIVING EXPENSES INCURRED BY MILITARY FAMILIES DURING THE DEPLOYMENT
11 OF MILITARY SERVICE PERSONNEL PURSUANT TO THIS SECTION. APPLICATION FOR
12 ASSISTANCE FROM THIS FUND MAY BE MADE ON FORMS DEVELOPED BY THE DIVISION
13 OF MILITARY AND NAVAL AFFAIRS. THE DIVISION OF MILITARY AND NAVAL
14 AFFAIRS SHALL REVIEW APPLICATIONS FOR ASSISTANCE AND SHALL AWARD ASSIST-
15 ANCE BASED UPON CRITERIA DEVELOPED BY THE DIVISION OF MILITARY AND NAVAL
16 AFFAIRS AND AVAILABILITY OF FUNDS. SUCH MONEYS MAY BE APPLIED TOWARDS
17 EXPENSES INCLUDING, BUT NOT BE LIMITED TO, CHILD CARE, HOME REPAIRS AND
18 MAINTENANCE COSTS, MEDICAL EXPENSES, TRANSPORTATION EXPENSES AND EDUCA-
19 TION EXPENSES.

20 6. ALL PAYMENTS FROM SUCH FUND SHALL BE MADE BY THE DEPARTMENT OF
21 TAXATION AND FINANCE AFTER AUDIT AND WARRANT OF THE COMPTROLLER ON
22 VOUCHERS APPROVED BY THE DIVISION OF MILITARY AND NAVAL AFFAIRS.

23 S 2. The tax law is amended by adding a new section 630-d to read as
24 follows:

25 S 630-D. GIFT FOR PATRIOT FAMILY SUPPORT FUND. AN INDIVIDUAL IN ANY
26 TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE PATRIOT FAMILY SUPPORT FUND
27 ESTABLISHED PURSUANT TO AND USED ONLY FOR THOSE PURPOSES ENUMERATED IN
28 SECTION EIGHTY-ONE OF THE STATE FINANCE LAW. SUCH CONTRIBUTION SHALL BE
29 IN ANY WHOLE DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF THE STATE
30 TAX OWED BY SUCH INDIVIDUAL. THE COMMISSIONER SHALL INCLUDE SPACE ON THE
31 PERSONAL INCOME TAX RETURN FORM TO ENABLE A TAXPAYER TO MAKE SUCH
32 CONTRIBUTION. NOTWITHSTANDING ANY OTHER PROVISION OF LAW, ALL REVENUES
33 COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED TO THE PATRIOT
34 SUPPORT FAMILY FUND.

35 S 3. This act shall take effect immediately and shall apply to taxable
36 years beginning on and after January 1, 2017.