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I N   A S S E M B L Y

January 30, 2014

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Introduced by M. of A. CRESPO, SEPULVEDA, MOYA, RAMOS, RODRIGUEZ, RIVERA, ARROYO, ROSA, PICHARDO, DAVILA -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing a gift for preserving religious landmarks on personal income tax forms; to amend the state finance law, in relation to establishing the preserving religious landmarks fund; and to amend the parks, recreation and historic preservation law, in relation to establishing a grant program to preserve inner-city houses of worship

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 629-a to  
2     read as follows:  
3     S 629-A. GIFT FOR PRESERVING RELIGIOUS LANDMARKS. EFFECTIVE FOR ANY  
4     TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND FIFTEEN, AN  
5     INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE PRESERVING  
6     RELIGIOUS LANDMARKS FUND. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR  
7     AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH INDI-  
8     VIDUAL. THE COMMISSIONER SHALL INCLUDE SPACE ON THE PERSONAL INCOME TAX  
9     RETURN TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING  
10    ANY OTHER PROVISION OF LAW, ALL REVENUE COLLECTED PURSUANT TO THIS  
11    SECTION SHALL BE CREDITED TO THE PRESERVING RELIGIOUS LANDMARKS FUND AND  
12    USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION NINETY-FIVE-H OF THE  
13    STATE FINANCE LAW.  
14    S 2. The state finance law is amended by adding a new section 95-h to  
15    read as follows:  
16    S 95-H. PRESERVING RELIGIOUS LANDMARKS FUND. 1. THERE IS HEREBY ESTAB-  
17    LISHED IN THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE  
18    AND THE STATE COMPTROLLER, A SPECIAL FUND TO BE KNOWN AS THE "PRESERVING  
19    RELIGIOUS LANDMARKS FUND".  
20    2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED PURSUANT TO THE  
21    PROVISIONS OF SECTION SIX HUNDRED TWENTY-NINE-A OF THE TAX LAW, ALL  
22    REVENUES RECEIVED PURSUANT TO APPROPRIATIONS BY THE LEGISLATURE, AND ALL  
23    MONEYS APPROPRIATED, CREDITED OR TRANSFERRED THERETO FROM ANY OTHER FUND

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

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1 OR SOURCE PURSUANT TO LAW. NO MONEYS CREDITED TO SUCH FUND PURSUANT TO  
2 SECTION SIX HUNDRED TWENTY-NINE-A OF THE TAX LAW SHALL BE DEEMED TO  
3 AUTHORIZE THE REDUCTION OF THE AMOUNT OF MONIES OTHERWISE APPROPRIATED  
4 TO THE OFFICE OF PARKS, RECREATION AND HISTORIC PRESERVATION.

5 3. THE MONIES OF THE FUND SHALL BE MADE AVAILABLE TO THE OFFICE OF  
6 PARKS, RECREATION AND HISTORIC PRESERVATION FOR THE PURPOSE OF PROVIDING  
7 GRANTS TO RELIGIOUS ORGANIZATIONS FOR THE PRESERVATION OF INNER-CITY  
8 HOUSES OF WORSHIP USED AND OCCUPIED BY SUCH ORGANIZATIONS PURSUANT TO  
9 SECTION 14.11 OF THE PARKS, RECREATION AND HISTORIC PRESERVATION LAW.

10 4. THE MONIES OF THE FUND SHALL BE PAID OUT ON THE AUDIT AND WARRANT  
11 OF THE STATE COMPTROLLER ON VOUCHERS CERTIFIED OR APPROVED BY THE  
12 COMMISSIONER OF PARKS, RECREATION AND HISTORIC PRESERVATION, OR BY AN  
13 OFFICER OR EMPLOYEE OF THE OFFICE OF PARKS, RECREATION AND HISTORIC  
14 PRESERVATION DESIGNATED BY SUCH COMMISSIONER.

15 S 3. The parks, recreation and historic preservation law is amended by  
16 adding a new section 14.11 to read as follows:

17 S 14.11 PRESERVATION OF RELIGIOUS LANDMARKS GRANTS. THE OFFICE SHALL  
18 DEVELOP, ESTABLISH AND IMPLEMENT A PROGRAM WHICH PROVIDES ANNUAL GRANTS  
19 TO RELIGIOUS ORGANIZATIONS OCCUPYING AND UTILIZING HISTORIC, INNER-CITY  
20 HOUSES OF WORSHIP, WHICH ARE NOT INCLUDED IN THE NATIONAL REGISTER OR  
21 STATE REGISTER OF HISTORIC PLACES. SUCH GRANTS SHALL BE USED TO RESTORE,  
22 REHABILITATE AND PRESERVE SUCH HOUSES OF WORSHIP WHICH SERVE AS IMPOR-  
23 TANT ICONS TO THE COMMUNITIES IN WHICH THEY ARE LOCATED.

24 S 4. This act shall take effect immediately.