

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

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I N S E N A T E

(PREFILED)

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Introduced by Sens. CARLUCCI, LARKIN, MONTGOMERY -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- reported favorably from said committee and committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law and the state finance law, in relation to ALS (Amyotrophic Lateral Sclerosis) research and education

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-I to
2 read as follows:
3 S 209-I. GIFT FOR ALS RESEARCH AND EDUCATION. EFFECTIVE FOR ANY TAX
4 YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND FIFTEEN, A
5 TAXPAYER IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE SUPPORT OF
6 THE NEW YORK STATE ALS (AMYOTROPHIC LATERAL SCLEROSIS) RESEARCH AND
7 EDUCATION FUND. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR AMOUNT
8 AND SHALL NOT REDUCE THE AMOUNT OF THE STATE TAX OWED BY SUCH TAXPAYER.
9 THE COMMISSIONER SHALL INCLUDE SPACE ON THE CORPORATE INCOME TAX RETURN
10 TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING ANY
11 OTHER PROVISION OF LAW, ALL REVENUES COLLECTED PURSUANT TO THIS SECTION
12 SHALL BE CREDITED TO THE NEW YORK STATE ALS RESEARCH AND EDUCATION FUND
13 AND SHALL BE USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION NINETY-
14 FIVE-H OF THE STATE FINANCE LAW.
15 S 2. The tax law is amended by adding a new section 630-d to read as
16 follows:

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

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1 S 630-D. GIFT FOR ALS RESEARCH AND EDUCATION. EFFECTIVE FOR ANY TAX
2 YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND FIFTEEN, AN
3 INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE NEW YORK
4 STATE ALS (AMYOTROPHIC LATERAL SCLEROSIS) RESEARCH AND EDUCATION FUND.
5 SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR AMOUNT AND SHALL NOT
6 REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH INDIVIDUAL. THE COMMISSIONER
7 SHALL INCLUDE SPACE ON THE PERSONAL INCOME TAX RETURN TO ENABLE A
8 TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING ANY OTHER PROVISION
9 OF LAW ALL REVENUES COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED
10 TO THE NEW YORK STATE ALS RESEARCH AND EDUCATION FUND AND USED ONLY FOR
11 THOSE PURPOSES ENUMERATED IN SECTION NINETY-FIVE-H OF THE STATE FINANCE
12 LAW.

13 S 3. The state finance law is amended by adding a new section 95-h to
14 read as follows:

15 S 95-H. NEW YORK STATE ALS RESEARCH AND EDUCATION FUND. 1. THERE IS
16 HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION
17 AND FINANCE AND THE COMPTROLLER, A SPECIAL FUND TO BE KNOWN AS THE NEW
18 YORK STATE ALS (AMYOTROPHIC LATERAL SCLEROSIS) RESEARCH AND EDUCATION
19 FUND.

20 2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED PURSUANT TO THE
21 PROVISIONS OF SECTIONS TWO HUNDRED NINE-I AND SIX HUNDRED THIRTY-D OF
22 THE TAX LAW, ALL REVENUES RECEIVED PURSUANT TO APPROPRIATIONS BY THE
23 LEGISLATURE, AND ALL MONEYS APPROPRIATED, CREDITED, OR TRANSFERRED THER-
24 ETO FROM ANY OTHER FUND OR SOURCE PURSUANT TO LAW. NOTHING CONTAINED IN
25 THIS SECTION SHALL PREVENT THE STATE FROM RECEIVING GRANTS, GIFTS OR
26 BEQUESTS FOR THE PURPOSES OF THE FUND AS DEFINED IN THIS SECTION AND
27 DEPOSITING THEM INTO THE FUND ACCORDING TO LAW. ANY INTEREST RECEIVED BY
28 THE COMPTROLLER ON MONEYS ON DEPOSIT IN SUCH FUND SHALL BE RETAINED IN
29 AND BECOME PART OF SUCH FUND.

30 3. MONEYS OF THE FUND SHALL BE EXPENDED ONLY TO PROVIDE GRANTS TO THE
31 GREATER NEW YORK ALS ASSOCIATION AND THE ALS ASSOCIATION UPSTATE NEW
32 YORK CHAPTER, NOT-FOR-PROFIT CORPORATIONS ESTABLISHED IN THIS STATE
33 WHICH ARE INCORPORATED FOR THE PURPOSE OF ADVANCING AND FINANCING ALS
34 RESEARCH AND EDUCATION PROJECTS, PROVIDED THAT MONEYS OF THE FUND SHALL
35 BE EXPENDED ONLY IN SUPPORT OF THE GREATER NEW YORK ALS ASSOCIATION'S
36 ALSA CERTIFIED TREATMENT CENTERS OF EXCELLENCE LOCATED IN NEW YORK STATE
37 OR OTHERWISE IN SUPPORT OF THE GREATER NEW YORK ALS ASSOCIATION'S WORK
38 IN NEW YORK STATE.

39 4. ON OR BEFORE THE FIRST DAY OF FEBRUARY EACH YEAR, THE COMPTROLLER
40 SHALL CERTIFY TO THE GOVERNOR, TEMPORARY PRESIDENT OF THE SENATE, SPEAK-
41 ER OF THE ASSEMBLY, CHAIR OF THE SENATE FINANCE COMMITTEE AND CHAIR OF
42 THE ASSEMBLY WAYS AND MEANS COMMITTEE, THE AMOUNT OF MONEY DEPOSITED BY
43 SOURCE IN THE NEW YORK STATE ALS RESEARCH AND EDUCATION FUND DURING THE
44 PRECEDING CALENDAR YEAR AS THE RESULT OF REVENUE DERIVED PURSUANT TO
45 SECTIONS TWO HUNDRED NINE-I AND SIX HUNDRED THIRTY-D OF THE TAX LAW AND
46 FROM ALL OTHER SOURCES, AS WELL AS ALL DISBURSEMENTS FROM THE NEW YORK
47 STATE ALS RESEARCH AND EDUCATION FUND DURING THE PRECEDING CALENDAR
48 YEAR. THE COMPTROLLER SHALL EXPEND FUNDS IN THE YEAR IN WHICH THEY WERE
49 DONATED TO THE EXTENT PRACTICABLE. IN THE EVENT THAT ANY SUCH FUNDS WERE
50 NOT EXPENDED IN THE YEAR IN WHICH THEY WERE DONATED, THE COMPTROLLER
51 SHALL PROVIDE JUSTIFICATION, ALONG WITH A REMEDIAL PLAN TO ENSURE THE
52 TIMELY AND EFFECTIVE USE OF THE FUNDS IN THE ANNUAL REPORT TO THE GOVER-
53 NOR, TEMPORARY PRESIDENT OF THE SENATE, SPEAKER OF THE ASSEMBLY, CHAIR
54 OF THE SENATE FINANCE COMMITTEE AND CHAIR OF THE ASSEMBLY WAYS AND MEANS
55 COMMITTEE.

1 5. AS A CONDITION OF RECEIVING GRANTS FROM THE FUND, THE GREATER NEW
2 YORK ALS ASSOCIATION AND THE ALS ASSOCIATION UPSTATE NEW YORK CHAPTER
3 SHALL AGREE TO ISSUE AND SHALL ISSUE, ON OR BEFORE THE FIRST DAY OF
4 FEBRUARY EACH YEAR, A REPORT INCLUDING, BUT NOT LIMITED TO, FINANCIAL
5 STATEMENTS, FINANCIAL REPORTS AND REPORTS ON THE ISSUANCE OF GRANTS.
6 SUCH REPORTS SHALL BE DELIVERED TO THE GOVERNOR AND THE CHAIRS OF THE
7 SENATE FINANCE COMMITTEE AND THE ASSEMBLY WAYS AND MEANS COMMITTEE AND
8 SHALL ALSO BE MADE AVAILABLE TO THE PUBLIC. SUCH FINANCIAL STATEMENTS
9 AND REPORTS SHALL BE AUDITED BY A NATIONALLY RECOGNIZED ACCOUNTING FIRM.
10 6. MONEYS SHALL BE PAYABLE FROM THE FUND TO THE GREATER NEW YORK ALS
11 ASSOCIATION AND THE ALS ASSOCIATION UPSTATE NEW YORK CHAPTER, WITH
12 SIXTY-FIVE PERCENT OF MONEYS IN THE FUND TO BE ALLOCATED TO THE GREATER
13 NEW YORK ALS ASSOCIATION AND THIRTY-FIVE PERCENT OF MONEYS IN THE FUND
14 TO BE ALLOCATED TO THE ALS ASSOCIATION UPSTATE NEW YORK CHAPTER ON AN
15 ANNUAL BASIS, ON THE AUDIT AND WARRANT OF THE COMPTROLLER ON VOUCHERS
16 APPROVED BY THE COMPTROLLER.
17 S 4. This act shall take effect immediately.