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I N A S S E M B L Y

March 28, 2016

Introduced by M. of A. GOODELL -- Multi-Sponsored by -- M. of A. BARCLAY, BLANKENBUSH, BRABENEC, BUTLER, CORWIN, CROUCH, CURRAN, DenDEKKER, DiPIETRO, FINCH, FITZPATRICK, FRIEND, GIGLIO, GOTTFRIED, GRAF, HAWLEY, JOHNS, KEARNS, LOPEZ, LUPINACCI, MALLIOTAKIS, McDONOUGH, McKEVITT, McLAUGHLIN, MONTESANO, MURRAY, OAKS, PALMESANO, PALUMBO, RA, RAIA, SALADINO, SIMANOWITZ, STEC, TENNEY, WALTER, WOZNIAK -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law and the state finance law, in relation to tax check-off boxes on personal income tax return forms; and to repeal certain provisions of the tax law relating thereto

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 623 to read
2 as follows:
3 S 623. GIFT ON PERSONAL INCOME TAX FORMS. EFFECTIVE FOR ANY TAX YEAR
4 COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND SIXTEEN, AN INDIVID-
5 UAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO ANY CHARITABLE ORGAN-
6 IZATION REGISTERED WITH THE ATTORNEY GENERAL OF THE STATE. THE CONTRIB-
7 UTION SHALL BE IN WHOLE DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF
8 STATE TAX OWED BY SUCH INDIVIDUAL. THE COMMISSIONER SHALL INCLUDE SPACE
9 ON THE PERSONAL INCOME TAX RETURN TO ENABLE A TAXPAYER TO MAKE SUCH
10 CONTRIBUTION.
11 S 2. Sections 625, 626, 627, 627-a, 627-b, 628, 629, 629-a, 630,
12 630-a, 630-b 630-c, 630-d as added by chapter 420 of the laws of 2015,
13 and 630-d as added by chapter 483 of the laws of 2015, of the tax law
14 are REPEALED.
15 S 3. Paragraphs 1 and 1-a of subdivision (a) of section 83 of the
16 state finance law, paragraph 1 as amended by chapter 512 of the laws of
17 1994, and paragraph 1-a as added by chapter 453 of the laws of 2015, are
18 amended to read as follows:
19 1. The conservation fund shall consist of all moneys belonging to the
20 state received by the department of environmental conservation from the
21 sale of licenses for hunting, for trapping, and for fishing, all moneys
22 received in actions for penalties under articles eleven and thirteen of

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

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1 the environmental conservation law and subdivision two of section
2 71-1929 of the environmental conservation law, or upon the settlement or
3 compromise thereof, all fines for violation of any of the provisions of
4 articles eleven and thirteen of the environmental conservation law, all
5 moneys arising out of the operation of real property under the jurisdic-
6 tion of the division of fish and wildlife in the department of environ-
7 mental conservation heretofore or hereafter acquired by the state of New
8 York, and from any concessions thereon and from any leases thereof,
9 including moneys received from the sale thereof when authorized by law,
10 all moneys received from leases or rentals of shellfish grounds in the
11 marine and coastal district, [all moneys from gifts for fish and wild-
12 life management pursuant to section six hundred twenty-five of the tax
13 law,] moneys received by the department of environmental conservation
14 from the sale of limited edition prints of fish and wildlife paintings,
15 as authorized by paragraph t of subdivision two of section 3-0301 of the
16 environmental conservation law, all moneys received from the reimburse-
17 ment provided for in paragraph b of subdivision seven of section 8-0109
18 of the environmental conservation law, and all other moneys arising out
19 of the application of any provisions of articles eleven and thirteen of
20 the environmental conservation law. These moneys, after appropriation by
21 the legislature, and within the amounts set forth and for the several
22 purposes specified, shall be available to the department of environ-
23 mental conservation for the care, management, protection and enlargement
24 of the fish, game and shell fish resources of the state and for the
25 promotion of public fishing and shooting. In the accomplishment of these
26 objects the moneys made available hereunder shall be devoted to the
27 purchase or acquisition of lands, lands under water, waters, or rights
28 therein as required, to payment for personal service, for maintenance
29 and operation, and for new construction and permanent betterments, and
30 to all other proper expenses of the department of environmental conser-
31 vation in the administration and enforcement of the provisions of arti-
32 cles eleven and thirteen of the environmental conservation law.

33 1-a. On or before the first day of February each year, the commission-
34 er of the department of environmental conservation shall provide a writ-
35 ten report to the temporary president of the senate, speaker of the
36 assembly, chair of the senate finance committee, chair of the assembly
37 ways and means committee, chair of the senate committee on health, chair
38 of the assembly health committee, the state comptroller and the public.
39 Such report shall include how the monies of the fund [received pursuant
40 to section six hundred twenty-five of the tax law] were utilized during
41 the preceding calendar year, and shall include:

42 (i) the amount of money dispersed from the fund and the award process
43 used for such disbursements;

44 (ii) recipients of awards from the fund;

45 (iii) the amount awarded to each;

46 (iv) the purposes for which such awards were granted; and

47 (v) a summary financial plan for such monies which shall include esti-
48 mates of all receipts and all disbursements for the current and succeed-
49 ing fiscal years, along with the actual results from the prior fiscal
50 year.

51 S 4. Subdivision 2 of section 84 of the state finance law, as added by
52 chapter 394 of the laws of 1995, is amended to read as follows:

53 2. Such fund shall consist of all revenues received [from the imple-
54 mentation of section six hundred twenty-six of the tax law, accounted
55 for separately and from all of the moneys credited or transferred there-
56 to] from any [other] fund or source pursuant to law. Moneys deposited

1 in the fund shall be held in interest bearing accounts in public deposi-
2 tories as prescribed by state statutes, and may be invested or rein-
3 vested in such securities as are approved by the state treasurer. Inter-
4 est or other income earned on moneys deposited into the fund, and any
5 moneys which moneys deposited into the fund and any moneys which may be
6 appropriated or otherwise become available for the purposes of the fund,
7 shall be credited to and deposited in the fund for use as set forth in
8 this section.

9 S 5. Subdivisions 2 and 2-a of section 97-yy of the state finance law,
10 as amended by chapter 385 of the laws of 2007, are amended to read as
11 follows:

12 2. Such fund shall consist of all revenues received by the department
13 of taxation and finance, pursuant to the provisions of section two
14 hundred nine-D [and section six hundred twenty-seven] of the tax law,
15 all moneys collected pursuant to section four hundred four-q of the
16 vehicle and traffic law, as added by chapter five hundred twenty-eight
17 of the laws of nineteen hundred ninety-nine, and all other moneys appro-
18 priated, credited, or transferred thereto from any other fund or source
19 pursuant to law. For each state fiscal year, there shall be appropriated
20 to the fund by the state, in addition to all other moneys required to be
21 deposited into such fund, an amount equal to the amounts of monies
22 collected and deposited into the fund pursuant to [sections] SECTION two
23 hundred nine-D [and six hundred twenty-seven] of the tax law and section
24 four hundred four-q of the vehicle and traffic law, as added by chapter
25 five hundred twenty-eight of the laws of nineteen hundred ninety-nine,
26 and the amounts of moneys received and deposited into the fund from
27 grants, gifts and bequests during the preceding calendar year, as certi-
28 fied by the comptroller. Nothing contained herein shall prevent the
29 state from receiving grants, gifts or bequests for the purposes of the
30 fund as defined in this section and depositing them into the fund
31 according to law.

32 2-a. On or before the first day of February each year, the comptroller
33 shall certify to the governor, temporary president of the senate, speak-
34 er of the assembly, chair of the senate finance committee and chair of
35 the assembly ways and means committee, the amount of money deposited in
36 the breast cancer research and education fund during the preceding
37 calendar year as the result of revenue derived pursuant to [sections]
38 SECTION two hundred nine-D [and six hundred twenty-seven] of the tax law
39 and section four hundred four-q of the vehicle and traffic law, as added
40 by chapter five hundred twenty-eight of the laws of nineteen hundred
41 ninety-nine, and from grants, gifts and bequests.

42 S 6. Subdivisions 2 and 3 of section 97-mmmm of the state finance law,
43 as added by section 2 of part W of chapter 57 of the laws of 2013, are
44 amended to read as follows:

45 2. Such fund shall consist of all revenues received by the department
46 of taxation and finance, pursuant to the provisions of [sections]
47 SECTION two hundred-nine-H [and six hundred twenty-seven-a] of the tax
48 law, and all other moneys appropriated, credited, or transferred thereto
49 from any other fund or source pursuant to law. Nothing in this section
50 shall prevent the state from soliciting and receiving grants, gifts or
51 bequests for the purposes of the fund as defined in this section and
52 depositing them into the fund according to law.

53 3. On or before the first day of February of each calendar year, the
54 comptroller shall certify to the governor, the temporary president of
55 the senate, the speaker of the assembly, the chair of the senate finance
56 committee and the chair of the assembly ways and means committee, the

1 amount of money deposited in the veterans remembrance and cemetery main-
2 tenance and operation fund during the preceding calendar year as the
3 result of revenue derived pursuant to [sections] SECTION two hundred
4 nine-H [and six hundred twenty-seven-a] of the tax law, and from all
5 grants, gifts and bequests.

6 S 7. Subdivision 2 of section 92-w of the state finance law, as
7 amended by chapter 579 of the laws of 1997, is amended to read as
8 follows:

9 2. The fund shall consist of all monies transferred to such fund
10 pursuant to law, all monies required by any provision of law to be paid
11 into or credited to the fund[, all moneys from gifts pursuant to section
12 six hundred twenty-eight of the tax law] and any interest earnings which
13 may accrue from the investment of monies in the fund. Nothing contained
14 herein shall prevent the state from receiving grants, gifts or bequests
15 for the purposes of the fund as defined in this section and depositing
16 them into the fund according to law.

17 S 8. Subdivisions 2 and 2-a of section 89-e of the state finance law,
18 subdivision 2 as amended and subdivision 2-a as added by chapter 359 of
19 the laws of 2002, are amended to read as follows:

20 2. Such fund shall consist of all revenues [received by the department
21 of taxation and finance, pursuant to the provisions of section six
22 hundred twenty-nine of the tax law and], all [other] moneys appropri-
23 ated, credited, or transferred thereto from any [other] fund or source
24 pursuant to law. [For each state fiscal year, there shall be appropri-
25 ated to the fund by the state, in addition to all other moneys required
26 to be deposited into such fund, an amount equal to the amounts of monies
27 collected and deposited into the fund pursuant to section six hundred
28 twenty-nine of the tax law during the preceding calendar year, as certi-
29 fied by the comptroller.] Nothing contained herein shall prevent the
30 state from receiving grants, gifts or bequests for the purposes of the
31 fund as defined in this section and depositing them into the fund
32 according to law.

33 2-a. On or before the first day of February each year, the comptroller
34 shall certify to the governor, temporary president of the senate, speak-
35 er of the assembly, chair of the senate finance committee and chair of
36 the assembly ways and means committee, the amount of money deposited in
37 the Alzheimer's research fund during the preceding calendar year [as the
38 result of revenue derived pursuant to section six hundred twenty-nine of
39 the tax law].

40 S 9. Subdivision 2 of section 95-h of the state finance law, as added
41 by chapter 422 of the laws of 2015, is amended to read as follows:

42 2. Such fund shall consist of all revenues received pursuant to [the
43 provisions of section six hundred twenty-nine-a of the tax law, all
44 revenues received pursuant to] appropriations by the legislature, and
45 all moneys appropriated, credited or transferred thereto from any other
46 fund or source pursuant to law. [No moneys credited to such fund pursu-
47 ant to section six hundred twenty-nine-a of the tax law shall be deemed
48 to authorize the reduction of the amount of monies otherwise appropri-
49 ated by the state for the purpose of eliminating the stigma attached to
50 mental illness.]

51 S 10. Subdivision 2 and paragraph (a) of subdivision 4 of section 95-e
52 of the state finance law, as amended by section 7 of part A of chapter
53 60 of the laws of 2014, are amended to read as follows:

54 2. Such fund shall consist of all revenues received pursuant to the
55 provisions of section four hundred four-q of the vehicle and traffic
56 law, as added by chapter five hundred twenty-eight of the laws of nine-

1 teen hundred ninety-nine, and [sections] SECTION two hundred nine-E [and
2 six hundred thirty] of the tax law, all revenues received pursuant to
3 appropriations by the legislature, and all moneys appropriated, credit-
4 ed, or transferred thereto from any other fund or source pursuant to
5 law. For each state fiscal year, there shall be appropriated to the fund
6 by the state, in addition to all other moneys required to be deposited
7 into such fund, an amount equal to the amounts of monies collected and
8 deposited into the fund pursuant to section four hundred four-q of the
9 vehicle and traffic law, as added by chapter five hundred twenty-eight
10 of the laws of nineteen hundred ninety-nine, and [sections] SECTION two
11 hundred nine-E [and six hundred thirty] of the tax law during the
12 preceding calendar year, as certified by the comptroller. Nothing
13 contained herein shall prevent the state from receiving grants, gifts or
14 bequests for the purposes of the fund as defined in this section and
15 depositing them into the fund according to law. Any interest received by
16 the comptroller on moneys on deposit in such fund shall be retained in
17 and become part of such fund.

18 (a) On or before the first day of February each year, the comptroller
19 shall certify to the governor, temporary president of the senate, speak-
20 er of the assembly, chair of the senate finance committee and chair of
21 the assembly ways and means committee, the amount of money deposited by
22 source in the New York State prostate and testicular cancer research and
23 education fund during the preceding calendar year as the result of
24 revenue derived pursuant to section four hundred four-q of the vehicle
25 and traffic law, as added by chapter five hundred twenty-eight of the
26 laws of nineteen hundred ninety-nine, and [sections] SECTION two hundred
27 nine-E [and six hundred thirty] of the tax law and from all other sourc-
28 es.

29 S 11. Subdivision 2 of section 79 of the state finance law, as added
30 by chapter 753 of the laws of 2005, is amended to read as follows:

31 2. Such fund shall consist of all revenues received by the department
32 of taxation and finance pursuant to the provisions of [sections] SECTION
33 two hundred nine-F [and six hundred thirty-a] of the tax law and all
34 other money appropriated, credited, or transferred thereto from any
35 other fund or source pursuant to law. Nothing contained herein shall
36 prevent the state from receiving grants, gifts or bequests for the
37 purposes of the fund as defined in this section and depositing them into
38 the fund according to law.

39 S 12. Subdivision 2 of section 99-q of the state finance law, as added
40 by chapter 490 of the laws of 2009, is amended to read as follows:

41 2. Such fund shall consist of all revenues received by the department
42 of taxation and finance, pursuant to the provisions of [sections]
43 SECTION two hundred nine-G [and six hundred thirty-b] of the tax law and
44 all other moneys appropriated, credited, or transferred thereto from any
45 other fund or source pursuant to law. Nothing contained in this section
46 shall prevent the state from receiving grants, gifts or bequests for the
47 purposes of the fund as defined in this section and depositing them into
48 the fund according to law. Any interest received by the comptroller on
49 moneys on deposit in such fund shall be retained in and become part of
50 such fund.

51 S 13. Subdivision 2 of section 99-u of the state finance law, as added
52 by section 2 of part GG of chapter 59 of the laws of 2013, is amended to
53 read as follows:

54 2. Such fund shall consist of all [revenues received by the department
55 of taxation and finance, pursuant to the provisions of section six
56 hundred thirty-c of the tax law and all other] moneys appropriated ther-

1 eto from any other fund or source pursuant to law. Nothing contained in
2 this section shall prevent the state from receiving grants, gifts or
3 bequests for the purposes of the fund as defined in this section and
4 depositing them into the fund according to law.

5 S 14. Subdivision 2 of section 97-1111 of the state finance law, as
6 added by chapter 420 of the laws of 2015, is amended to read as follows:

7 2. Such fund shall consist of all revenues received by the department
8 of taxation and finance, pursuant to the provisions of section two
9 hundred nine-I [and section six hundred thirty-d] of the tax law, and
10 all other moneys appropriated, credited or transferred thereto from any
11 other fund or source pursuant to law. Nothing contained in this section
12 shall prevent the state from receiving grants, gifts or bequests for the
13 purposes of the fund as defined in this section and depositing them into
14 the fund according to law.

15 S 15. Subdivision 2 of section 95-e of the state finance law, as
16 amended by chapter 483 of the laws of 2015, is amended to read as
17 follows:

18 2. Such fund shall consist of all revenues received pursuant to the
19 provisions of section four hundred four-v of the vehicle and traffic
20 law, as added by chapter three hundred one of the laws of two thousand
21 four, [all revenues received pursuant to section six hundred thirty-d of
22 the tax law] and all other moneys appropriated, credited, or transferred
23 thereto from any other fund or source pursuant to law. Nothing contained
24 in this section shall prevent the state from receiving grants, gifts or
25 bequests for the purposes of the fund as defined in this section and
26 depositing them into the fund according to law.

27 S 16. This act shall take effect immediately.