

3546--A

2015-2016 Regular Sessions

I N S E N A T E

February 12, 2015

Introduced by Sen. BOYLE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- 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

AN ACT to amend the tax law and the state finance law, in relation to the rescued animals spay and neuter 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 209-J to
2 read as follows:
3 S 209-J. GIFT FOR RESCUED ANIMALS PROTECTION. EFFECTIVE FOR ANY TAX
4 YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND SIXTEEN, A
5 TAXPAYER IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE RESCUED
6 ANIMALS SPAY AND NEUTER FUND. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE
7 DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH
8 TAXPAYER. THE COMMISSIONER SHALL INCLUDE SPACE ON THE CORPORATE INCOME
9 TAX RETURN TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITH-
10 STANDING ANY OTHER PROVISION OF LAW, ALL REVENUES COLLECTED PURSUANT TO
11 THIS SECTION SHALL BE CREDITED TO THE RESCUED ANIMALS SPAY AND NEUTER
12 FUND AND SHALL BE USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION
13 NINETY-FIVE-I OF THE STATE FINANCE LAW.
14 S 2. Part 2 of article 22 of the tax law is amended by adding a new
15 section 630-e to read as follows:
16 S 630-E. GIFT FOR RESCUED ANIMALS PROTECTION. EFFECTIVE FOR ANY TAX
17 YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND SIXTEEN, AN
18 INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE RESCUED
19 ANIMALS SPAY AND NEUTER FUND. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE
20 DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH
21 INDIVIDUAL. THE COMMISSIONER SHALL INCLUDE SPACE ON THE PERSONAL INCOME

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

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1 TAX RETURN TO ENABLE AN INDIVIDUAL TO MAKE SUCH CONTRIBUTION. NOTWITH-
2 STANDING ANY OTHER PROVISION OF LAW, ALL REVENUES COLLECTED PURSUANT TO
3 THIS SECTION SHALL BE CREDITED TO THE RESCUED ANIMALS SPAY AND NEUTER
4 FUND AND SHALL BE USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION
5 NINETY-FIVE-I OF THE STATE FINANCE LAW.

6 S 3. The state finance law is amended by adding a new section 95-i to
7 read as follows:

8 S 95-I. RESCUED ANIMALS SPAY AND NEUTER FUND. 1. THERE IS HEREBY
9 ESTABLISHED IN THE JOINT CUSTODY OF THE COMMISSIONER OF AGRICULTURE AND
10 MARKETS AND THE COMPTROLLER A SPECIAL FUND TO BE KNOWN AS THE "RESCUED
11 ANIMALS SPAY AND NEUTER FUND". THE COMMISSIONER OF AGRICULTURE AND
12 MARKETS SHALL PROMULGATE ANY RULES AND REGULATIONS THE COMMISSIONER
13 DEEMS NECESSARY TO IMPLEMENT AND REGULATE SUCH FUND.

14 2. SUCH FUND SHALL CONSIST OF:

15 A. ALL REVENUES RECEIVED BY THE DEPARTMENT OF TAXATION AND FINANCE
16 PURSUANT TO THE PROVISIONS OF SECTIONS TWO HUNDRED NINE-J AND SIX
17 HUNDRED THIRTY-E OF THE TAX LAW;

18 B. ALL REVENUES RECEIVED PURSUANT TO APPROPRIATION BY THE LEGISLATURE;
19 AND

20 C. ALL OTHER MONEYS APPROPRIATED, CREDITED, OR TRANSFERRED THERETO
21 FROM ANY OTHER FUND OR SOURCE PURSUANT TO LAW.

22 THE COMMISSIONER OF TAXATION AND FINANCE SHALL REPORT ANNUALLY TO THE
23 STATE COMPTROLLER THE AMOUNTS DESIGNATED FOR THE FUND PURSUANT TO
24 SECTIONS TWO HUNDRED NINE-J AND SIX HUNDRED THIRTY-E OF THE TAX LAW, WHO
25 SHALL TRANSFER THAT AMOUNT TO THE FUND. NOTHING CONTAINED IN THIS
26 SECTION SHALL PREVENT THE STATE FROM RECEIVING GRANTS, GIFTS, OR
27 REQUESTS FOR THE PURPOSES OF THE FUND AS DEFINED IN THIS SECTION AND
28 DEPOSITING THEM INTO THE FUND.

29 3. MONEYS OF THE FUND SHALL BE EXPENDED FOR THE PURPOSES OF CARRYING
30 OUT THE PROVISIONS OF SECTION ONE HUNDRED SEVENTEEN-A OF THE AGRICULTURE
31 AND MARKETS LAW. MONEYS SHALL BE PAID OUT OF THE FUND ON THE AUDIT AND
32 WARRANT OF THE STATE COMPTROLLER ON VOUCHERS APPROVED BY THE COMMISSION-
33 ER OF AGRICULTURE AND MARKETS. ANY INTEREST RECEIVED BY THE COMPTROLLER
34 ON MONEYS ON DEPOSIT IN THE ANIMAL POPULATION CONTROL FUND SHALL BE
35 RETAINED IN AND BECOME PART OF SUCH FUND.

36 S 4. This act shall take effect immediately.