

6577--A

Cal. No. 590

I N S E N A T E

January 27, 2016

Introduced by Sen. MURPHY -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs -- reported favorably from said committee and committed to the Committee on Finance -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, passed by Senate and delivered to the Assembly, recalled, vote reconsidered, restored to third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT to amend the tax law, in relation to establishing business franchise and personal income tax gifts for state veterans' homes; and to amend the state finance law, in relation to establishing the veterans' home assistance 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 NEW YORK STATE VETERANS' HOMES. EFFECTIVE FOR ANY  
4 TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND SEVENTEEN,  
5 ANY TAXPAYER IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE VETER-  
6 ANS' HOME ASSISTANCE 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 VETERANS' HOME ASSISTANCE FUND AND  
12 USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION EIGHTY-ONE OF THE  
13 STATE FINANCE LAW.

14 S 2. The tax law is amended by adding a new section 627-c to read as  
15 follows:

16 S 627-C. GIFT FOR NEW YORK STATE VETERANS' HOMES. EFFECTIVE FOR ANY  
17 TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND SEVENTEEN,  
18 AN INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE VETER-  
19 ANS' HOME ASSISTANCE FUND. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE  
20 DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH

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

LBD13704-03-6

1 INDIVIDUAL. THE COMMISSIONER SHALL INCLUDE SPACE ON THE PERSONAL INCOME  
2 TAX RETURN TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTAND-  
3 ING ANY OTHER PROVISION OF LAW, ALL REVENUES COLLECTED PURSUANT TO THIS  
4 SECTION SHALL BE CREDITED TO THE VETERANS' HOME ASSISTANCE FUND AND USED  
5 ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION EIGHTY-ONE OF THE STATE  
6 FINANCE LAW.

7 S 3. The state finance law is amended by adding a new section 81 to  
8 read as follows:

9 S 81. VETERANS' HOME ASSISTANCE FUND. 1. THERE IS HEREBY ESTABLISHED  
10 IN THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE AND THE  
11 COMPTROLLER, A SPECIAL FUND TO BE KNOWN AS THE "VETERANS' HOME ASSIST-  
12 ANCE FUND".

13 2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED BY THE DEPARTMENT  
14 OF TAXATION AND FINANCE, PURSUANT TO THE PROVISIONS OF SECTIONS TWO  
15 HUNDRED NINE-J AND SIX HUNDRED TWENTY-SEVEN-C OF THE TAX LAW, AND ALL  
16 OTHER MONEYS APPROPRIATED, CREDITED OR TRANSFERRED THERETO FROM ANY  
17 OTHER FUND OR SOURCE PURSUANT TO LAW. FOR EACH STATE FISCAL YEAR, THERE  
18 SHALL BE APPROPRIATED TO THE FUND BY THE STATE, IN ADDITION TO ALL OTHER  
19 MONEYS REQUIRED TO BE DEPOSITED INTO SUCH FUND, AN AMOUNT EQUAL TO THE  
20 AGGREGATE OF THE AMOUNTS OF MONEYS COLLECTED AND DEPOSITED INTO THE  
21 VETERANS' HOME ASSISTANCE FUND PURSUANT TO SECTIONS TWO HUNDRED NINE-J  
22 AND SIX HUNDRED TWENTY-SEVEN-C OF THE TAX LAW AND ALL OTHER MONEYS  
23 RECEIVED AND DEPOSITED INTO SUCH FUND FROM GRANTS, GIFTS AND BEQUESTS  
24 DURING THE IMMEDIATELY PRECEDING CALENDAR YEAR. NOTHING IN THIS SECTION  
25 SHALL PREVENT THE STATE FROM SOLICITING AND 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.

28 3. ON OR BEFORE THE FIRST OF FEBRUARY EACH YEAR, THE COMPTROLLER SHALL  
29 CERTIFY TO THE GOVERNOR, THE TEMPORARY PRESIDENT OF THE SENATE, THE  
30 SPEAKER OF THE ASSEMBLY, THE CHAIR OF THE SENATE FINANCE COMMITTEE AND  
31 THE CHAIR OF THE ASSEMBLY WAYS AND MEANS COMMITTEE, THE AMOUNT OF MONIES  
32 DEPOSITED INTO THE VETERANS' HOME ASSISTANCE FUND DURING THE IMMEDIATELY  
33 PRECEDING CALENDAR YEAR AS THE RESULT OF REVENUES COLLECTED PURSUANT TO  
34 SECTIONS TWO HUNDRED NINE-J AND SIX HUNDRED TWENTY-SEVEN-C OF THE TAX  
35 LAW, AND FROM ALL GRANTS, GIFTS AND BEQUESTS TO SUCH FUND.

36 4. MONEYS OF THE FUND SHALL BE EXPENDED ONLY FOR THE CARE AND MAINTE-  
37 NANCE OF VETERANS' HOMES OPERATED BY AGENCIES OF THE STATE, AND SHALL BE  
38 DISBURSED EQUALLY EACH STATE FISCAL YEAR TO EACH OF THE FOLLOWING FIVE  
39 VETERANS' HOMES: THE STATE HOME FOR VETERANS AND THEIR DEPENDENTS AT  
40 OXFORD, THE STATE HOME FOR VETERANS IN THE CITY OF NEW YORK, THE STATE  
41 HOME FOR VETERANS AT BATAVIA, THE STATE HOME FOR VETERANS AT MONTROSE  
42 AND THE LONG ISLAND STATE VETERANS HOME AT STONY BROOK UNIVERSITY.

43 5. MONEYS SHALL BE PAYABLE FROM THE FUND ON THE AUDIT AND WARRANT OF  
44 THE COMPTROLLER ON VOUCHERS APPROVED AND CERTIFIED BY THE COMMISSIONER  
45 OF HEALTH, FOR VETERANS' HOMES OPERATED BY THE DEPARTMENT OF HEALTH, AND  
46 BY THE COMMISSIONER OF EDUCATION, FOR THE VETERANS' HOME OPERATED BY THE  
47 STATE UNIVERSITY OF NEW YORK.

48 6. MONEYS IN THE VETERANS' HOME ASSISTANCE FUND SHALL BE KEPT SEPARATE  
49 AND SHALL NOT BE COMMINGLED WITH ANY OTHER MONEYS IN THE CUSTODY OF THE  
50 COMMISSIONER OF TAXATION AND FINANCE AND/OR THE COMPTROLLER.

51 7. ON OR BEFORE THE FIRST OF FEBRUARY EACH YEAR, THE COMMISSIONER OF  
52 HEALTH SHALL PROVIDE A WRITTEN REPORT TO THE TEMPORARY PRESIDENT OF THE  
53 SENATE, SPEAKER OF THE ASSEMBLY, CHAIR OF THE SENATE FINANCE COMMITTEE,  
54 CHAIR OF THE ASSEMBLY WAYS AND MEANS COMMITTEE, CHAIR OF THE SENATE  
55 COMMITTEE ON HEALTH, CHAIR OF THE ASSEMBLY HEALTH COMMITTEE, THE STATE  
56 COMPTROLLER AND THE PUBLIC. SUCH REPORT SHALL INCLUDE HOW THE MONIES OF

1 THE FUND WERE UTILIZED DURING THE PRECEDING CALENDAR YEAR AND SHALL  
2 INCLUDE:  
3 (A) THE AMOUNT OF MONEY DISPERSED FROM THE FUND AND THE AWARD PROCESS  
4 USED FOR SUCH DISBURSEMENTS;  
5 (B) THE RECIPIENTS OF AWARDS FROM THE FUND;  
6 (C) THE AMOUNT AWARDED TO EACH;  
7 (D) THE PURPOSES FOR WHICH SUCH AWARDS WERE GRANTED; AND  
8 (E) A SUMMARY FINANCIAL PLAN FOR SUCH MONIES WHICH SHALL INCLUDE ESTI-  
9 MATES OF ALL RECEIPTS AND ALL DISBURSEMENTS FOR THE CURRENT AND SUCCEED-  
10 ING FISCAL YEARS, ALONG WITH THE ACTUAL RESULTS FROM THE PRIOR FISCAL  
11 YEAR.  
12 S 4. This act shall take effect immediately.