3533

2015-2016 Regular Sessions

IN ASSEMBLY

January 23, 2015

Introduced by M. of A. TITONE, CUSICK, MARKEY, JAFFEE, ORTIZ, GUNTHER, COLTON, ABINANTI, BORELLI -- Multi-Sponsored by -- M. of A. BENEDETTO, LAVINE -- 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 gifts for autism awareness and research

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 630-d to 2 read as follows:

3 630-D. GIFT FOR AUTISM AWARENESS AND RESEARCH. EFFECTIVE FOR ANY S 4 TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND SIXTEEN, AN 5 INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE NEW YORK 6 STATE AUTISM AWARENESS AND RESEARCH FUND FOR AUTISM AWARENESS PROJECTS 7 AUTISM RESEARCH PROJECTS. THE CONTRIBUTION SHALL BE IN ANY WHOLE AND 8 DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH 9 INDIVIDUAL. THE COMMISSIONER SHALL INCLUDE SPACE ON THE PERSONAL INCOME TAX RETURN TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTAND-10 11 ING ANY OTHER PROVISION OF LAW ALL REVENUES COLLECTED PURSUANT ΤO THIS 12 TO THE NEW YORK STATE AUTISM AWARENESS AND SECTION SHALL BECREDITED 13 RESEARCH FUND AND USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION 14 NINETY-FIVE-E OF THE STATE FINANCE LAW, AS ADDED BY CHAPTER THREE 15 HUNDRED ONE OF THE LAWS OF TWO THOUSAND FOUR.

16 S 2. Subdivision 2 of section 95-e of the state finance law, as added 17 by chapter 301 of the laws of 2004, is amended to read as follows:

18 2. Such fund shall consist of all revenues received pursuant to the provisions of section four hundred four-v of the vehicle 19 traffic and law, AS ADDED BY CHAPTER THREE HUNDRED ONE OF THE LAWS OF TWO THOUSAND 20 FOUR, ALL REVENUES RECEIVED PURSUANT TO SECTION SIX HUNDRED THIRTY-D OF 21 22 TAX LAW and all other moneys appropriated, credited, or transferred THE 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 bequests for the purposes of the fund as defined in this section and 25 26 depositing them into the fund according to law.

27 S 3. This act shall take effect immediately.

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

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