

809--A

2015-2016 Regular Sessions

I N A S S E M B L Y

January 7, 2015

Introduced by M. of A. GUNTHER, ROSENTHAL, JAFFEE, SCHIMMINGER, RIVERA, PERRY, BRAUNSTEIN, DUPREY, CURRAN, MAYER -- read once and referred to the Committee on Ways and Means -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- 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-J to
2 read as follows:
3 S 209-J. GIFT FOR ALS RESEARCH AND EDUCATION. EFFECTIVE FOR ANY TAX
4 YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND SEVENTEEN, 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-I OF THE STATE FINANCE LAW.
15 S 2. The tax law is amended by adding a new section 630-e to read as
16 follows:
17 S 630-E. GIFT FOR ALS RESEARCH AND EDUCATION. EFFECTIVE FOR ANY TAX
18 YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND SEVENTEEN, AN
19 INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE NEW YORK
20 STATE ALS (AMYOTROPHIC LATERAL SCLEROSIS) RESEARCH AND EDUCATION FUND.
21 SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR AMOUNT AND SHALL NOT

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

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1 REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH INDIVIDUAL. THE COMMISSIONER
2 SHALL INCLUDE SPACE ON THE PERSONAL INCOME TAX RETURN TO ENABLE A
3 TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING ANY OTHER PROVISION
4 OF LAW ALL REVENUES COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED
5 TO THE NEW YORK STATE ALS RESEARCH AND EDUCATION FUND AND USED ONLY FOR
6 THOSE PURPOSES ENUMERATED IN SECTION NINETY-FIVE-I OF THE STATE FINANCE
7 LAW.

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

10 S 95-I. NEW YORK STATE ALS RESEARCH AND EDUCATION FUND. 1. THERE IS
11 HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION
12 AND FINANCE AND THE COMPTROLLER, A SPECIAL FUND TO BE KNOWN AS THE NEW
13 YORK STATE ALS (AMYOTROPHIC LATERAL SCLEROSIS) RESEARCH AND EDUCATION
14 FUND.

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

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

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

51 5. AS A CONDITION OF RECEIVING GRANTS FROM THE FUND, THE GREATER NEW
52 YORK ALS ASSOCIATION AND THE ALS ASSOCIATION UPSTATE NEW YORK CHAPTER
53 SHALL AGREE TO ISSUE AND SHALL ISSUE, ON OR BEFORE THE FIRST DAY OF
54 FEBRUARY EACH YEAR, A REPORT INCLUDING, BUT NOT LIMITED TO, FINANCIAL
55 STATEMENTS, FINANCIAL REPORTS AND REPORTS ON THE ISSUANCE OF GRANTS.
56 SUCH REPORTS SHALL BE DELIVERED TO THE GOVERNOR AND THE CHAIRS OF THE

1 SENATE FINANCE COMMITTEE AND THE ASSEMBLY WAYS AND MEANS COMMITTEE AND
2 SHALL ALSO BE MADE AVAILABLE TO THE PUBLIC. SUCH FINANCIAL STATEMENTS
3 AND REPORTS SHALL BE AUDITED BY A NATIONALLY RECOGNIZED ACCOUNTING FIRM.
4 6. MONEYS SHALL BE PAYABLE FROM THE FUND TO THE GREATER NEW YORK ALS
5 ASSOCIATION AND THE ALS ASSOCIATION UPSTATE NEW YORK CHAPTER, WITH
6 SIXTY-FIVE PERCENT OF MONEYS IN THE FUND TO BE ALLOCATED TO THE GREATER
7 NEW YORK ALS ASSOCIATION AND THIRTY-FIVE PERCENT OF MONEYS IN THE FUND
8 TO BE ALLOCATED TO THE ALS ASSOCIATION UPSTATE NEW YORK CHAPTER ON AN
9 ANNUAL BASIS, ON THE AUDIT AND WARRANT OF THE COMPTROLLER ON VOUCHERS
10 APPROVED BY THE COMPTROLLER.
11 S 4. This act shall take effect immediately.