

9315

I N A S S E M B L Y

February 17, 2016

Introduced by M. of A. MILLER -- read once and referred to the Committee
on Ways and Means

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

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

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

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

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

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

30 4. MONEYS OF THE FUND SHALL BE EXPENDED ONLY FOR THE CARE AND MAINTENANCE
31 OF VETERANS' HOMES OPERATED BY AGENCIES OF THE STATE, AND SHALL BE
32 DISBURSED EQUALLY EACH STATE FISCAL YEAR TO EACH OF THE FOLLOWING FIVE
33 VETERANS' HOMES: THE STATE HOME FOR VETERANS AND THEIR DEPENDENTS AT
34 OXFORD, THE STATE HOME FOR VETERANS IN THE CITY OF NEW YORK, THE STATE
35 HOME FOR VETERANS AT BATAVIA, THE STATE HOME FOR VETERANS AT MONTROSE
36 AND THE LONG ISLAND STATE VETERANS HOME AT STONY BROOK UNIVERSITY.

37 5. MONEYS SHALL BE PAYABLE FROM THE FUND ON THE AUDIT AND WARRANT OF
38 THE COMPTROLLER ON VOUCHERS APPROVED AND CERTIFIED BY THE COMMISSIONER
39 OF HEALTH, FOR VETERANS' HOMES OPERATED BY THE DEPARTMENT OF HEALTH, AND
40 BY THE COMMISSIONER OF EDUCATION, FOR THE VETERANS' HOME OPERATED BY THE
41 STATE UNIVERSITY OF NEW YORK.

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

45 S 4. This act shall take effect immediately.