

9315--A

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 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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

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

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1 ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION EIGHTY-ONE OF THE STATE
2 FINANCE LAW.

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

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

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

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

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

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

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

47 7. ON OR BEFORE THE FIRST OF FEBRUARY EACH YEAR, THE COMMISSIONER OF
48 HEALTH SHALL PROVIDE A WRITTEN REPORT TO THE TEMPORARY PRESIDENT OF THE
49 SENATE, SPEAKER OF THE ASSEMBLY, CHAIR OF THE SENATE FINANCE COMMITTEE,
50 CHAIR OF THE ASSEMBLY WAYS AND MEANS COMMITTEE, CHAIR OF THE SENATE
51 COMMITTEE ON HEALTH, CHAIR OF THE ASSEMBLY HEALTH COMMITTEE, THE STATE
52 COMPTROLLER AND THE PUBLIC. SUCH REPORT SHALL INCLUDE HOW THE MONIES OF
53 THE FUND WERE UTILIZED DURING THE PRECEDING CALENDAR YEAR AND SHALL
54 INCLUDE:

55 (A) THE AMOUNT OF MONEY DISPERSED FROM THE FUND AND THE AWARD PROCESS
56 USED FOR SUCH DISBURSEMENTS;

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