S T A T E O F N E W Y O R K

4010

2015-2016 Regular Sessions

I N S E N A T E

February 25, 2015

Introduced by Sen. SAMPSON -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law and the state finance law, in relation to establishing the controlled substance treatment, prevention and enforcement fund and permitting contributions to such fund to be made on personal income tax returns

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. The tax law is amended by adding a new section 623 to read as follows:

S 623. GIFT FOR CONTROLLED SUBSTANCE TREATMENT, PREVENTION AND ENFORCEMENT. EFFECTIVE FOR ANY TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND SIXTEEN, AN INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE CONTROLLED SUBSTANCE TREATMENT, PREVENTION AND ENFORCEMENT FUND FOR SUBSTANCE ABUSE TREATMENT AND PREVENTION AND ENFORCEMENT OF LAWS GOVERNING THE UNLAWFUL USE, POSSESSION, SALE, MANUFACTURE, DISPENSING OR DISTRIBUTION OF A CONTROLLED SUBSTANCE, AS SET FORTH IN SECTION THIRTY-THREE HUNDRED SIX OF THE PUBLIC HEALTH LAW, OR DRUG PARAPHERNALIA. SUCH CONTRIBUTION SHALL BE IN ANY WHOLE DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF STATE TAX OWED BY SUCH INDIVIDUAL. THE COMMISSIONER SHALL INCLUDE SPACE ON THE PERSONAL INCOME TAX RETURN TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIBUTION. NOTWITHSTANDING ANY OTHER PROVISION OF LAW ALL REVENUES COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED TO THE CONTROLLED SUBSTANCE TREATMENT, PREVENTION AND ENFORCEMENT FUND AND USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION EIGHTY-NINE-I OF THE STATE FINANCE LAW.

S 2. The state finance law is amended by adding a new section 89-i to read as follows:

S 89-I. CONTROLLED SUBSTANCE TREATMENT, PREVENTION AND ENFORCEMENT FUND. 1. THERE IS HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE COMMIS-

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

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SIONER OF TAXATION AND FINANCE AND THE COMPTROLLER, A SPECIAL FUND TO BE KNOWN AS THE "CONTROLLED SUBSTANCE TREATMENT, PREVENTION AND ENFORCEMENT FUND".

2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED BY THE DEPARTMENT OF TAXATION AND FINANCE, PURSUANT TO THE PROVISIONS OF SECTION SIX HUNDRED TWENTY-THREE OF THE TAX LAW AND ALL OTHER MONEYS APPROPRIATED, CREDITED, OR TRANSFERRED THERETO FROM ANY OTHER FUND OR SOURCE PURSUANT TO LAW.

3. MONEYS IN THE CONTROLLED SUBSTANCE TREATMENT, PREVENTION AND ENFORCEMENT FUND SHALL BE KEPT SEPARATE AND SHALL NOT BE COMMINGLED WITH ANY OTHER MONEYS IN THE CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE AND THE COMPTROLLER.

4. THE MONEYS IN SUCH FUND SHALL BE EXPENDED ONLY FOR THE PURPOSES OF PROVIDING SUBSTANCE ABUSE TREATMENT AND PREVENTION SERVICES AND FOR THE ENFORCEMENT OF LAWS GOVERNING THE UNLAWFUL USE, POSSESSION, SALE, MANUFACTURE, DISPENSING OR DISTRIBUTION OF A CONTROLLED SUBSTANCE, AS SET FORTH IN SECTION THIRTY-THREE HUNDRED SIX OF THE PUBLIC HEALTH LAW, OR DRUG PARAPHERNALIA.

5. ALL PAYMENTS FROM SUCH FUND SHALL BE MADE BY THE DEPARTMENT OF TAXATION AND FINANCE AFTER AUDIT AND WARRANT OF THE COMPTROLLER ON VOUCHERS APPROVED BY THE COMMISSIONER OF TAXATION AND FINANCE.

S 3. This act shall take effect on the thirty-first of December in the year in which it shall have become a law and shall apply to taxable years beginning after such date, provided, however, that effective immediately, all actions and procedures with respect to the proposed adoption, amendment, suspension or repeal of any rule or regulation necessary to the timely implementation of this act are directed and authorized.