

# STATE OF NEW YORK

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2788

2017-2018 Regular Sessions

## IN ASSEMBLY

January 23, 2017

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Introduced by M. of A. PEOPLES-STOKES, BRINDISI, TITONE, THIELE, McDONALD -- 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 providing for taxpayer gifts for lupus education and prevention, and establishing the lupus education and prevention fund and outreach program

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Legislative intent. The legislature hereby finds the  
2 following:

3 (a) Lupus is a serious, complex, debilitating autoimmune disease that  
4 can cause inflammation and tissue damage to virtually any organ system  
5 in the body, including the skin, joints, other connective tissue, blood  
6 and blood vessels, heart, lungs, kidney, and brain.

7 (b) Lupus research estimates that approximately one and a half to two  
8 million Americans live with some form of lupus; lupus affects women nine  
9 times more often than men and eighty percent of newly diagnosed cases of  
10 lupus develop among women of childbearing age.

11 (c) Lupus disproportionately affects women of color -- it is two to  
12 three times more common among African-Americans, Hispanics, Asians and  
13 Native Americans and is generally more prevalent in minority populations  
14 -- a health disparity that remains unexplained. According to the Centers  
15 for Disease Control and Prevention the rate of lupus mortality has  
16 increased since the late 1970s and is higher among older African-American women.

17 (d) No new drugs have been approved by the U.S. Food and Drug Administration specifically for lupus in nearly forty years and while current  
18 treatments for the disease can be effective, they can lead to damaging  
19 side effects.

20 (e) The pain and fatigue associated with lupus can threaten people's  
21 ability to live independently, make it difficult to maintain employment  
22  
23

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

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1 and lead normal lives, and one in five people with lupus is disabled by  
2 the disease, and consequently receives support from government programs,  
3 including Medicare, Medicaid, social security disability, and social  
4 security supplemental income.

5 (f) The estimated average annual cost of medical treatment for an  
6 individual with lupus can range between ten thousand dollars and thirty  
7 thousand dollars; for people who have the most serious form of lupus,  
8 medical costs can greatly exceed this amount, causing a significant  
9 economic, emotional and social burden to the entire family and society.

10 (g) More than half of the people with lupus suffer four or more years  
11 and visit three or more physicians before obtaining a diagnosis of  
12 lupus; early diagnosis of and commencement of treatment for lupus can  
13 prevent or reduce serious organ damage, disability, and death.

14 (h) Despite the magnitude of lupus and its impact on individuals and  
15 families, health professional and public understanding of lupus remains  
16 low; only one of five Americans can provide even basic information about  
17 lupus, and awareness of lupus is lowest among adults ages eighteen to  
18 thirty-four -- the age group most likely to develop symptoms of lupus.

19 (i) Lupus is a significant national health issue that deserves a  
20 comprehensive and coordinated response by state and federal governments  
21 with involvement of the health care provider, patient, and public health  
22 communities.

23 § 2. The tax law is amended by adding a new section 209-K to read as  
24 follows:

25 § 209-K. Gift for lupus education and prevention. A taxpayer in any  
26 taxable year may elect to contribute to the support of the lupus educa-  
27 tion and prevention fund. Such contribution shall be in any whole dollar  
28 amount and shall not reduce the amount of the state tax owed by such  
29 taxpayer. The commissioner shall include space on the corporate income  
30 tax return to enable a taxpayer to make such contribution. Notwith-  
31 standing any other provision of law, all revenues collected pursuant to  
32 this section shall be credited to the lupus education and prevention  
33 fund and shall be used only for those purposes enumerated in section  
34 ninety-seven-pppp of the state finance law.

35 § 3. The tax law is amended by adding a new section 630-e to read as  
36 follows:

37 § 630-e. Gift for lupus education and prevention. An individual in any  
38 taxable year may elect to contribute to the lupus education and  
39 prevention fund. Such contribution shall be in any whole dollar amount  
40 and shall not reduce the amount of state tax owed by such individual.  
41 The commissioner shall include space on the personal income tax return  
42 to enable a taxpayer to make such contribution. Notwithstanding any  
43 other provision of law all revenues collected pursuant to this section  
44 shall be credited to the lupus education and prevention fund and used  
45 only for those purposes enumerated in section ninety-seven-pppp of the  
46 state finance law.

47 § 4. The state finance law is amended by adding a new section 97-pppp  
48 to read as follows:

49 § 97-pppp. Lupus education and prevention fund. 1. There is hereby  
50 established in the joint custody of the commissioner of taxation and  
51 finance and the comptroller, a special fund to be known as the "lupus  
52 education and prevention fund".

53 2. Such fund shall consist of all revenues received by the department  
54 of taxation and finance, pursuant to the provisions of section two  
55 hundred nine-K and section six hundred thirty-e of the tax law, and all  
56 other moneys appropriated, credited or transferred thereto from any

1 other fund or source pursuant to law. Nothing contained in this section  
2 shall prevent the state from receiving grants, gifts or bequests for the  
3 purposes of the fund as defined in this section and depositing them into  
4 the fund according to law.

5 3. Monies of the fund shall be expended only for lupus education and  
6 prevention projects. As used in this section, "lupus education and  
7 prevention projects" means educational projects, including grants for  
8 lupus education and prevention programs, which are approved by the  
9 department of health.

10 4. Monies shall be payable from the fund on the audit and warrant of  
11 the comptroller on vouchers approved and certified by the commissioner  
12 of health.

13 5. To the extent practicable, the commissioner of health shall ensure  
14 that all monies received during a fiscal year are expended prior to the  
15 end of that fiscal year.

16 § 5. This act shall take effect immediately.