

# STATE OF NEW YORK

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2788--B

Cal. No. 221

2017-2018 Regular Sessions

## IN ASSEMBLY

January 23, 2017

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Introduced by M. of A. PEOPLES-STOKES, BRINDISI, TITONE, THIELE, McDONALD, SEPULVEDA -- Multi-Sponsored by -- M. of A. ENGLEBRIGHT -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- ordered to a third reading, amended and ordered reprinted, retaining its place on the order of third reading

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

18 (d) No new drugs have been approved by the U.S. Food and Drug Adminis-  
19 tration specifically for lupus in nearly forty years and while current

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

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1 treatments for the disease can be effective, they can lead to damaging  
2 side effects.

3 (e) The pain and fatigue associated with lupus can threaten people's  
4 ability to live independently, make it difficult to maintain employment  
5 and lead normal lives, and one in five people with lupus is disabled by  
6 the disease, and consequently receives support from government programs,  
7 including Medicare, Medicaid, social security disability, and social  
8 security supplemental income.

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

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

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

23 (i) Lupus is a significant national health issue that deserves a  
24 comprehensive and coordinated response by state and federal governments  
25 with involvement of the health care provider, patient, and public health  
26 communities.

27 § 2. The tax law is amended by adding a new section 209-L to read as  
28 follows:

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

39 § 3. The tax law is amended by adding a new section 630-f to read as  
40 follows:

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

51 § 4. The state finance law is amended by adding a new section 97-rrrr  
52 to read as follows:

53 § 97-rrrr. Lupus education and prevention fund. 1. There is hereby  
54 established in the joint custody of the commissioner of taxation and  
55 finance and the comptroller, a special fund to be known as the "lupus  
56 education and prevention fund".

1     2. Such fund shall consist of all revenues received by the department  
2 of taxation and finance, pursuant to the provisions of section two  
3 hundred nine-L and section six hundred thirty-f of the tax law, and all  
4 other moneys appropriated, credited or transferred thereto from any  
5 other fund or source pursuant to law. Nothing contained in this section  
6 shall prevent the state from receiving grants, gifts or bequests for the  
7 purposes of the fund as defined in this section and depositing them into  
8 the fund according to law.

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

14     4. Monies shall be payable from the fund on the audit and warrant of  
15 the comptroller on vouchers approved and certified by the commissioner  
16 of health.

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

20     6. On or before the first day of February each year, the commissioner  
21 of health shall provide a written report to the temporary president of  
22 the senate, speaker of the assembly, chair of the senate finance commit-  
23 tee, chair of the assembly ways and means committee, chair of the senate  
24 committee on health, chair of the assembly health committee, the state  
25 comptroller and the public. Such report shall include how the monies of  
26 the fund were utilized during the preceding calendar year, and shall  
27 include:

28     (a) the amount of money disbursed from the fund and the award process  
29 used for such disbursements;

30     (b) recipients of awards from the fund;

31     (c) the amount awarded to each;

32     (d) the purposes for which such awards were granted; and

33     (e) a summary financial plan for such monies which shall include esti-  
34 mates of all receipts and all disbursements for the current and succeed-  
35 ing fiscal years, along with the actual results from the prior fiscal  
36 year.

37     § 5. This act shall take effect immediately.