

# STATE OF NEW YORK

1340

2017-2018 Regular Sessions

## IN SENATE

January 9, 2017

Introduced by Sens. COMRIE, GALLIVAN, LATIMER -- 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 gifts for the support of the New York state council on the arts

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

1 Section 1. The legislature hereby finds and determines that, due to  
2 severe budgetary constraints, the amount of state funds available for  
3 the support of the New York state council on the arts has been sharply  
4 diminished over the past few years. This decrease in support has had a  
5 devastating effect upon many of New York's cultural institutions, as  
6 well as many related or dependent businesses and employees. Accordingly,  
7 the legislature hereby finds and determines that taxpayers of the state  
8 of New York should have the opportunity to use the New York state  
9 personal income tax form as a mechanism for making voluntary contribu-  
10 tions for the support of the New York state council on the arts. It is  
11 the intent of the legislature that any funds so contributed shall  
12 supplement and not offset or diminish in any way the amount of funds  
13 made available to the New York state council on the arts pursuant to  
14 annual budget appropriations.

15 § 2. The tax law is amended by adding a new section 630-e to read as  
16 follows:

17 § 630-e. Gift to the arts fund. Effective for any tax year commencing  
18 on or after January first, two thousand seventeen, an individual may  
19 elect to contribute to the arts fund created pursuant to section nine-  
20 ty-seven-yyy of the state finance law for the support of the New York  
21 state council on the arts. Such contribution shall be in any whole  
22 dollar amount and shall not reduce the amount of tax owed by such indi-  
23 vidual. The commissioner shall include space on the personal income tax  
24 return to enable a taxpayer to make such contribution. Notwithstanding

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

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1 any other provision of law, all revenue collected pursuant to this  
2 section shall be credited to the arts fund established by section nine-  
3 ty-seven-yyyy of the state finance law and used only for the purposes of  
4 the New York state council on the arts.

5 § 3. The state finance law is amended by adding a new section 97-yyyy  
6 to read as follows:

7 § 97-yyyy. Arts fund. 1. There is hereby created in the joint custody  
8 of the state comptroller and the commissioner of taxation and finance a  
9 fund to be known as the "arts fund".

10 2. Such fund shall consist of all revenues received by the department  
11 of taxation and finance, pursuant to the provisions of section six  
12 hundred thirty-e of the tax law and all other moneys appropriated, cred-  
13 ited, or transferred thereto from any other fund or source pursuant to  
14 law. For each state fiscal year, there shall be appropriated to the  
15 fund by the state, in addition to all other moneys required to be depos-  
16 ited into such fund, an amount equal to the amounts of moneys collected  
17 and deposited into the fund pursuant to section six hundred thirty-e of  
18 the tax law during the preceding calendar year, as certified by the  
19 comptroller. Nothing contained herein shall prevent the state from  
20 receiving grants, gifts or bequests for the purposes of the fund as  
21 defined in this section and depositing them into the fund according to  
22 law.

23 3. Monies of the fund shall be expended and used only for the purposes  
24 and support of the New York state council on the arts.

25 4. Monies shall be payable from the fund on the audit and warrant of  
26 the comptroller on vouchers approved and certified by the council on the  
27 arts.

28 5. To the extent practicable, the council on the arts shall ensure  
29 that all monies received during a fiscal year are expended prior to the  
30 end of that fiscal year.

31 6. Moneys of the fund may be invested by the state comptroller, and  
32 income from the investments of moneys deposited to this fund pursuant to  
33 section six hundred thirty-e of the tax law shall be credited solely to  
34 this fund.

35 § 4. This act shall take effect immediately.