STATE OF NEW YORK

1474

2017-2018 Regular Sessions

IN SENATE

January 9, 2017

Introduced by Sens. CARLUCCI, ADDABBO, STEWART-COUSINS -- 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 ALS (Amyotrophic Lateral Sclerosis) research and education

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 209-K to read as follows:

§ 209-K. Gift for ALS research and education. Effective for any tax year commencing on or after January first, two thousand eighteen, a taxpayer in any taxable year may elect to contribute to the support of the New York state ALS (Amyotrophic Lateral Sclerosis) research and education fund. Such contribution shall be in any whole dollar amount and shall not reduce the amount of the state tax owed by such taxpayer. The commissioner shall include space on the corporate 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 New York state ALS research and education fund and shall be used only for those purposes enumerated in section ninety-five-i of the state finance law.

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

§ 630-e. Gift for ALS research and education. Effective for any tax year commencing on or after January first, two thousand eighteen, an individual in any taxable year may elect to contribute to the New York state ALS (Amyotrophic Lateral Sclerosis) research and education fund. 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

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

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of law all revenues collected pursuant to this section shall be credited to the New York state ALS research and education fund and used only for those purposes enumerated in section ninety-five-i of the state finance law.

§ 3. The state finance law is amended by adding a new section 95-i to read as follows:

§ 95-i. New York state ALS research and education fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the comptroller, a special fund to be known as the New York state ALS (Amyotrophic Lateral Sclerosis) research and education fund.

2. Such fund shall consist of all revenues received pursuant to the provisions of sections two hundred nine-K and six hundred thirty-e of the tax law, all revenues received pursuant to appropriations by the legislature, and all moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained in this section shall prevent the state from receiving grants, gifts or bequests for the purposes of the fund as defined in this section and depositing them into the fund according to law. Any interest received by the comptroller on moneys on deposit in such fund shall be retained in and become part of such fund.

3. Moneys of the fund shall be expended only to provide grants to the Greater New York ALS Association and the ALS Association Upstate New York Chapter, not-for-profit corporations established in this state which are incorporated for the purpose of advancing and financing ALS research and education projects, provided that moneys of the fund shall be expended only in support of the Greater New York ALS Association's ALSA Certified Treatment Centers of Excellence located in New York state or otherwise in support of the Greater New York ALS Association's work in New York state.

4. On or before the first day of February each year, the comptroller shall certify to the governor, temporary president of the senate, speaker of the assembly, chair of the senate finance committee and chair of the assembly ways and means committee, the amount of money deposited by source in the New York state ALS research and education fund during the preceding calendar year as the result of revenue derived pursuant to sections two hundred nine-K and six hundred thirty-e of the tax law and from all other sources, as well as all disbursements from the New York state ALS research and education fund during the preceding calendar year. The comptroller shall expend funds in the year in which they were donated to the extent practicable. In the event that any such funds were not expended in the year in which they were donated, the comptroller shall provide justification, along with a remedial plan to ensure the timely and effective use of the funds in the annual report to the governor, temporary president of the senate, speaker of the assembly, chair of the senate finance committee and chair of the assembly ways and means committee.

5. As a condition of receiving grants from the fund, the Greater New York ALS Association and the ALS Association Upstate New York Chapter shall agree to issue and shall issue, on or before the first day of February each year, a report including, but not limited to, financial statements, financial reports and reports on the issuance of grants. Such reports shall be delivered to the governor and the chairs of the senate finance committee and the assembly ways and means committee and shall also be made available to the public. Such financial statements and reports shall be audited by a nationally recognized accounting firm.

6. Moneys shall be payable from the fund to the Greater New York ALS Association and the ALS Association Upstate New York Chapter, with sixty-five percent of moneys in the fund to be allocated to the Greater New York ALS Association and thirty-five percent of moneys in the fund to be allocated to the ALS Association Upstate New York Chapter on an annual basis, on the audit and warrant of the comptroller on vouchers approved by the comptroller.

§ 4. This act shall take effect immediately.