

STATE OF NEW YORK

9044

IN SENATE

June 14, 2018

Introduced by Sen. MURPHY -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the tax law and the state finance law, in relation to providing for taxpayer gifts for military families and establishing the military relief fund

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

1 Section 1. The tax law is amended by adding a new section 209-L to
2 read as follows:

3 § 209-L. Gift for military families. Effective for any tax year
4 commencing on or after January first, two thousand eighteen, a taxpayer
5 in any taxable year may elect to contribute to the support of the mili-
6 tary family relief fund. Such contribution shall be in any whole dollar
7 amount and shall not reduce the amount of the state tax owed by such
8 taxpayer. The commissioner shall include space on the corporate income
9 tax return to enable a taxpayer to make such contribution. Notwith-
10 standing any other provision of law, all revenues collected pursuant to
11 this section shall be credited to the military family relief fund and
12 shall be used only for those purposes enumerated in section
13 eighty-nine-i of the state finance law.

14 § 2. Part 2 of article 22 of the tax law is amended by adding a new
15 section 630-f to read as follows:

16 § 630-f. Gift for military families. Effective for any tax year
17 commencing on or after January first, two thousand eighteen, an individ-
18 ual in any taxable year may elect to contribute to the military family
19 relief fund. Such contribution shall be in any whole dollar amount and
20 shall not reduce the amount of state tax owed by such individual. The
21 commissioner shall include space on the personal income tax return to
22 enable a taxpayer to make such contribution. Notwithstanding any other
23 provision of law, all revenues collected pursuant to this section shall
24 be credited to the military family relief fund and used only for those
25 purposes enumerated in section eighty-nine-i of the state finance law.

26 § 3. The state finance law is amended by adding a new section 89-i to
27 read as follows:

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

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1 § 89-i. Military family relief fund. 1. There is hereby established in
2 the joint custody of the commissioner of taxation and finance and the
3 comptroller, a special fund to be known as the "military family relief
4 fund".

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

12 3. Monies of the fund shall be expended only for the aid of military
13 families. Such monies may be used to provide assistance to military
14 families for housing, clothing, food, medical services, utilities, or
15 any other related necessity of daily living. The New York state director
16 of veterans' affairs shall establish criteria for determining who is
17 eligible to receive assistance pursuant to this fund.

18 4. Monies shall be payable from the fund on the audit and warrant of
19 the comptroller on vouchers approved and certified by the commissioner
20 of taxation and finance.

21 5. To the extent practicable, the New York state director of veterans'
22 affairs shall ensure that all monies received are expended within one
23 calendar year from the date on which they are received.

24 6. On or before the first day of February each year, the comptroller
25 shall certify to the governor, temporary president of the senate, speak-
26 er of the assembly, chair of the senate finance committee and chair of
27 the assembly ways and means committee, the amount of money deposited in
28 the military family relief fund during the preceding calendar year as
29 the result of revenue derived pursuant to sections two hundred nine-L
30 and six hundred thirty-f of the tax law.

31 7. On or before the first day of February each year, the New York
32 state director of veterans' affairs shall provide a written report to
33 the temporary president of the senate, speaker of the assembly, chair of
34 the senate finance committee, chair of the assembly ways and means
35 committee, chair of the senate committee on veterans, homeland security
36 and military affairs, chair of the assembly veterans affairs committee,
37 and the public. Such report shall include how the monies of the fund
38 were utilized during the preceding calendar year and shall include:

39 (i) the amount of money dispersed from the fund;
40 (ii) the recipients of awards from the fund;
41 (iii) the amount awarded to each recipient;
42 (iv) the purposes for which such awards were granted; and
43 (v) a summary financial plan for such monies which shall include esti-
44 mates of all receipts and all disbursements for the current and succeed-
45 ing fiscal years, along with the actual results from the prior fiscal
46 year.

47 § 4. This act shall take effect immediately.