STATE OF NEW YORK

5159--B

Cal. No. 362

2017-2018 Regular Sessions

IN ASSEMBLY

February 6, 2017

Introduced by M. of A. TITUS, BENEDETTO, PEOPLES-STOKES, SCHIMMINGER, COLTON, JAFFEE, GALEF, CAHILL, ORTIZ -- Multi-Sponsored by -- M. of A. RIVERA, ZEBROWSKI -- 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 a tax check off box on personal income tax return forms for the life pass it on trust fund and certain reporting requirements

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 630-f to read as follows:

§ 630-f. Gift for organ and tissue donation outreach and research. Effective for any tax year commencing on or after January first, two thousand nineteen, an individual in any taxable year may elect to contribute to the life pass it on trust fund. The 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 of law all revenues collected pursuant to this section shall be credited to the life pass it on trust fund and used only for those purposes enumerated in section ninety-five-d of the state finance law, as added by chapter four hundred fifteen of the laws of two thousand three.

§ 2. Section 95-d of the state finance law, as added by chapter 415 of the laws of 2003, is amended by adding a new subdivision 2-a to read as follows:

2-a. On or before the first day of February each year, the commissioner of the department of health shall provide a written report to the

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

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temporary president of the senate, the speaker of the assembly, the chair of the senate finance committee, the chair of the assembly ways and means committee, the chair of the senate committee on health, the chair of the assembly health committee, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

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

(ii) recipients of awards from the fund;

(iii) the amount awarded to each;

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

(v) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

§ 3. This act shall take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to taxable years beginning on or after such date, provided, however, that effective immediately, all actions and procedures with respect to the proposed adoption, amendment, suspension or repeal of any rule or regulation necessary for the timely implementation of this act are directed and authorized to be made and completed on or before such effective date.