STATE OF NEW YORK

4246

2019-2020 Regular Sessions

IN SENATE

March 5, 2019

Introduced by Sen. FUNKE -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law and the state finance law, in relation to support for a minimum wage increase for inmates

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-g to read as follows:

§ 630-g. Gift for minimum wage increase for inmates. Effective for any tax year commencing on or after January first, two thousand twenty, an individual may elect to contribute to the inmate minimum wage increase fund created pursuant to section ninety-seven-yyyy of the state finance law for the support of wage increases for incarcerated individuals participating in work programs. Such contributions shall be in any whole dollar amount and shall not reduce the amount of 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 revenue collected pursuant to this section shall be credited to the inmate minimum wage increase fun established by section ninety-seven-yyyy of the state finance law and used only for the purposes of providing a wage increase to incarcerated individuals involved in work programs.

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

§ 97-yyyy. Inmate minimum wage increase fund. 1. There is hereby created in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "inmate minimum wage increase fund".

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of section six hundred thirty-g of the tax law and all other moneys appropriated, cred-

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

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ited, or transferred thereto from any other fund or source pursuant to law. Nothing contained herein 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.

3. Moneys of the fund may be invested by the state comptroller, and income from the investments of moneys deposited to this fund pursuant to section six hundred thirty-g of the tax law shall be credited solely to this fund.

§ 3. This act shall take effect immediately.