

STATE OF NEW YORK

608--A

2019-2020 Regular Sessions

IN SENATE

(Prefiled)

January 9, 2019

Introduced by Sens. BOYLE, SEPULVEDA -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law and the state finance law, in relation to the rescued animals spay and neuter 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-n to
2 read as follows:

3 § 209-n. Gift for rescued animals protection. Effective for any tax
4 year commencing on or after January first, two thousand twenty, a
5 taxpayer in any taxable year may elect to contribute to the rescued
6 animals spay and neuter fund. Such contribution shall be in any whole
7 dollar amount and shall not reduce the amount of 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 rescued animals spay and neuter
12 fund and shall be used only for those purposes enumerated in section
13 ninety-five-j of the state finance law.

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

16 § 630-h. Gift for rescued animals protection. Effective for any tax
17 year commencing on or after January first, two thousand twenty, an indi-
18 vidual in any taxable year may elect to contribute to the rescued
19 animals spay and neuter fund. Such contribution shall be in any whole
20 dollar amount and shall not reduce the amount of state tax owed by such

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

LBD04453-03-0

1 individual. The commissioner shall include space on the personal income
2 tax return to enable an individual to make such contribution. Notwith-
3 standing any other provision of law, all revenues collected pursuant to
4 this section shall be credited to the rescued animals spay and neuter
5 fund and shall be used only for those purposes enumerated in section
6 ninety-five-j of the state finance law.

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

9 § 95-j. Rescued animals spay and neuter fund. 1. There is hereby
10 established in the joint custody of the commissioner of agriculture and
11 markets and the comptroller a special fund to be known as the "rescued
12 animals spay and neuter fund". The commissioner of agriculture and
13 markets shall promulgate any rules and regulations the commissioner
14 deems necessary to implement and regulate such fund.

15 2. Such fund shall consist of:

16 a. all revenues received by the department of taxation and finance
17 pursuant to the provisions of sections two hundred nine-n and six
18 hundred thirty-h of the tax law;

19 b. all revenues received pursuant to appropriation by the legislature;
20 and

21 c. all other moneys appropriated, credited, or transferred thereto
22 from any other fund or source pursuant to law.

23 The commissioner of taxation and finance shall report annually to the
24 state comptroller the amounts designated for the fund pursuant to
25 sections two hundred nine-n and six hundred thirty-h of the tax law, who
26 shall transfer that amount to the fund. Nothing contained in this
27 section shall prevent the state from receiving grants, gifts, or
28 bequests for the purposes of the fund as defined in this section and
29 depositing them into the fund.

30 3. On or before the first day of February each year, the commissioner
31 of agriculture and markets shall provide a written report to the tempo-
32 rary president of the senate, speaker of the assembly, chair of the
33 senate finance committee, chair of the assembly ways and means commit-
34 tee, chair of the senate agriculture committee, chair of the assembly
35 agriculture committee, the state comptroller and the public. Such report
36 shall include how the monies of the fund were utilized during the
37 preceding calendar year, and shall include:

38 (a) the amount of money dispersed from the fund and the award process
39 used for such disbursements;

40 (b) recipients of awards from the fund;

41 (c) the amount awarded to each;

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

43 (e) 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. Moneys of the fund shall be expended for the purposes of carrying
48 out the provisions of section one hundred seventeen-a of the agriculture
49 and markets law. Moneys shall be paid out of the fund on the audit and
50 warrant of the state comptroller on vouchers approved by the commission-
51 er of agriculture and markets. Any interest received by the comptroller
52 on moneys on deposit in the animal population control fund shall be
53 retained in and become part of such fund.

54 § 4. This act shall take effect immediately.