STATE OF NEW YORK

6898

2019-2020 Regular Sessions

IN SENATE

December 11, 2019

Introduced by Sen. JACOBS -- 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 allowing taxpayers to make a gift to the adoption access fund on their personal income tax returns

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-h to read as follows:

§ 630-h. Gift to the adoption access fund. Effective for any tax year commencing on or after January first, two thousand twenty-one, an individual in any taxable year may elect to contribute to the adoption access fund. Such contribution shall be in any whole dollar amount. The commissioner shall include space on the personal income tax return to enable a taxpayer to make such contribution. The commissioner shall also ensure that a description of the adoption access fund is included within the tax form preparation instruction booklet. Notwithstanding any other provision of law, all revenues collected pursuant to this section shall be credited to the adoption access fund and shall be used only for those purposes enumerated in section ninety-nine-hh of the state finance law.

§ 2. The state finance law is amended by adding a new section 99-hh to read as follows:

§ 99-hh. Adoption access fund. 1. There is hereby established in the joint custody of the comptroller and the commissioner of the office of children and family services a special fund to be known as the "adoption access fund".

2. Such fund shall consist of all revenues received pursuant to the provisions of section six hundred thirty-h of the tax law, and all other monies appropriated, credited, 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.

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

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3. a. On or before the first day of February each year, the comptroller shall certify in a report to the governor, the temporary president of the senate, the speaker of the assembly, the chair of the senate finance committee and the chair of the assembly ways and means committee, the amount of money deposited in the adoption access fund during the preceding calendar year as the result of revenue derived pursuant to section six hundred thirty-h of the tax law and from grants, gifts and bequests. 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 disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

b. Amounts expended for adoptions pursuant to this section shall not affect the amount that would otherwise be appropriated for adoptions under any other provision of law.

c. The state shall not request, promulgate regulations to, or otherwise require, any non-profit organization receiving monies from the adoption access fund to divulge the name, address, photograph, license number, email address, phone number, or any other personally identifying information of any employee, contractor, or volunteer of such organization, or any client, or individual who sought or received funding from such organization.

d. Any non-profit organization receiving funds from the adoption access fund shall take all necessary steps to ensure the confidentiality of the individuals receiving services from such organization.

4. a. Monies of the fund shall be expended to fund the operational and programmatic expenses of not-for-profit entities that provide support to individuals in need of adoption services, by addressing financial and logistical barriers that prevent access to care. Such funding shall include, but not be limited to, funding for legal and logistical costs.

b. The commissioner of the office of children and family services shall promulgate rules and regulations detailing an application process and application form or forms by which state authorized adoption agencies and voluntary adoption agencies will be afforded the opportunity to apply for monies by demonstrating specific financial needs, to assist New Yorkers with the costs associated with adoption. Such commissioner shall ensure that proceeds from the fund are distributed in a fair and impartial manner to adoption agencies that serve each geographic region within the state.

5. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the commissioner of the office of children and family services.

6. Nothing in this section shall be construed to authorize the state or any agency of the state, to request or require any information other than information required in paragraph a of subdivision three of this section, from the award recipients of the adoption access fund.

§ 3. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 43 to read as follows:

(43) Gifts to the adoption access fund established by section ninety-nine-hh of the state finance law.

§ 4. This act shall take effect immediately.