## STATE OF NEW YORK

2456

2019-2020 Regular Sessions

## IN ASSEMBLY

January 22, 2019

Introduced by M. of A. SOLAGES -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law and the social services law, in relation to providing for the inclusion of a check off box on personal income tax return forms for the purpose of making a gift to the William B. Hoyt Memorial children and family trust 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 630-g to 2 read as follows:

§ 630-q. Gift for the William B. Hoyt Memorial children and family 4 trust 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 William B. Hoyt Memorial children and family trust fund established pursuant to section four hundred eighty-one-f of 8 the social services law. Such contribution shall be in any whole dollar 9 amount and shall not reduce the amount of state tax owed by such indi-10 vidual. The tax commission shall include space on the personal income tax return to enable a taxpayer to make such contribution. Notwithstand-12 ing any other provision of law all revenues collected pursuant to this 13 section shall be credited to the William B. Hoyt Memorial children and 14 family trust fund and used only for those purposes enumerated in article 15 ten-A of the social services law.

7

11

16

17 18

- § 2. Paragraphs (e) and (f) of subdivision 8 of section 481-e of the social services law, as amended by chapter 57 of the laws of 1985, are amended to read as follows:
- 19 (e) a description of the nature and quality of services provided and 20 the impact upon the populations and communities served and their poten-21 tial for being replicated elsewhere; [and]

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

LBD04243-01-9

A. 2456 2

- (f) a description of how the moneys of the fund collected pursuant to section six hundred thirty-g of the tax law were utilized during the preceding calendar year, including information concerning:
- 4 (i) the amount of money disbursed from the fund and the distribution process used for such disbursements;
  - (ii) recipients of the expenses from the fund;
  - (iii) the amount allotted to each;

3

6 7

8

- (iv) the purposes for which such distributions were granted; and
- 9 <u>(v) a summary financial plan for such monies which shall include esti-</u>
  10 <u>mates of all receipts and all disbursements for the current and succeed-</u>
  11 <u>ing fiscal years; and</u>
- 12 <u>(g)</u> all such other matters as may be necessary to inform the governor 13 and the legislature regarding the implementation and evaluation of the 14 effectiveness of programs covered by this section and the success of 15 such programs in accomplishing the intent of the legislature.
- 16 § 3. This act shall take effect immediately and shall apply to all taxable years commencing after January 1, 2021.