

STATE OF NEW YORK

4158

2019-2020 Regular Sessions

IN ASSEMBLY

February 1, 2019

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

AN ACT to amend the tax law and the state finance law, in relation to providing for taxpayer gifts for New York state natural disaster relief and establishing the New York state natural disaster relief 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-M to
2 read as follows:

3 § 209-M. Gift for natural disaster relief. A taxpayer in any taxable
4 year may elect to contribute to the support of the New York state
5 natural disaster relief fund. Such contribution shall be in any whole
6 dollar amount and shall not reduce the amount of the state tax owed by
7 such taxpayer. The commissioner shall include space on the corporate
8 income tax return to enable a taxpayer to make such contribution.
9 Notwithstanding any other provision of law, all revenues collected
10 pursuant to this section shall be credited to the New York state natural
11 disaster relief fund and used only for those purposes enumerated in
12 section ninety-seven-yyy of the state finance law.

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

15 § 630-g. Gift for natural disaster relief. An individual in any taxa-
16 ble year may elect to contribute to the New York state natural disaster
17 relief fund. Such contribution shall be in any whole dollar amount and
18 shall not reduce the amount of state tax owed by such individual. The
19 commissioner shall include space on the personal income tax return to
20 enable a taxpayer to make such contribution. Notwithstanding any other
21 provision of law all revenues collected pursuant to this section shall
22 be credited to the New York state natural disaster relief fund and used

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

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1 only for those purposes enumerated in section ninety-seven-yyy of the
2 state finance law.

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

5 § 97-yyy. New York state natural disaster relief fund. 1. There is
6 hereby established in the joint custody of the commissioner of taxation
7 and finance and the comptroller, a special fund to be known as the "New
8 York state natural disaster relief fund".

9 2. Such fund shall consist of all revenues received by the department
10 of taxation and finance, pursuant to the provisions of sections two
11 hundred nine-M and six hundred thirty-g of the tax law and all other
12 moneys appropriated, credited, or transferred thereto from any other
13 fund or source pursuant to law. Nothing contained in this section shall
14 prevent the state from receiving grants, gifts or bequests for the
15 purposes of the fund as defined in this section and depositing them into
16 the fund according to law.

17 3. Moneys in such fund shall be expended only to provide grants for
18 the purpose of providing immediate relief to persons affected by a
19 natural disaster. Such purposes may include, but need not be limited to:
20 providing food, clothing, and temporary shelter.

21 4. Monies shall be payable from the fund, only upon the state declara-
22 tion of disaster emergency, pursuant to section twenty-eight of the
23 executive law, for emergencies occurring from natural causes; monies
24 that meet this requirement shall be payable from the fund on the audit
25 and warrant of the comptroller on vouchers approved and certified by the
26 commissioner of the division of homeland security.

27 § 4. Subsection (d) of section 615 of the tax law is amended by adding
28 a new paragraph 6 to read as follows:

29 (6) the amount contributed to the "New York state natural disaster
30 relief fund", pursuant to section ninety-seven-yyy of the state finance
31 law; provided, however, that is not included as a charitable contrib-
32 ution deduction allowed under section one hundred seventy of the inter-
33 nal revenue code.

34 § 5. This act shall take effect immediately and shall apply to the
35 taxable year in which it becomes effective.