

STATE OF NEW YORK

608

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

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 Assem-
bly, 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 rescued animals protection. Effective for any tax
4 year commencing on or after January first, two thousand nineteen, 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. Part 2 of article 22 of the tax law is amended by adding a new
15 section 630-g to read as follows:

16 § 630-g. Gift for rescued animals protection. Effective for any tax
17 year commencing on or after January first, two thousand nineteen, an
18 individual 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
21 individual. The commissioner shall include space on the personal income
22 tax return to enable an individual to make such contribution. Notwith-
23 standing any other provision of law, all revenues collected pursuant to

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

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1 this section shall be credited to the rescued animals spay and neuter
2 fund and shall be used only for those purposes enumerated in section
3 ninety-five-j of the state finance law.

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

6 § 95-j. Rescued animals spay and neuter fund. 1. There is hereby
7 established in the joint custody of the commissioner of agriculture and
8 markets and the comptroller a special fund to be known as the "rescued
9 animals spay and neuter fund". The commissioner of agriculture and
10 markets shall promulgate any rules and regulations the commissioner
11 deems necessary to implement and regulate such fund.

12 2. Such fund shall consist of:

13 a. all revenues received by the department of taxation and finance
14 pursuant to the provisions of sections two hundred nine-M and six
15 hundred thirty-g of the tax law;

16 b. all revenues received pursuant to appropriation by the legislature;
17 and

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

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

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

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

37 (b) recipients of awards from the fund;

38 (c) the amount awarded to each;

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

40 (e) a summary financial plan for such monies which shall include esti-
41 mates of all receipts and all disbursements for the current and succeed-
42 ing fiscal years, along with the actual results from the prior fiscal
43 year.

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

51 § 4. This act shall take effect immediately.