STATE OF NEW YORK

7768

IN SENATE

February 18, 2020

Introduced by Sen. BENJAMIN -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law and the state finance law, in relation to the non-profit organization financial relief fund

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 for certain non-profit organizations. Effective for any tax year commencing on or after January first, two thousand twenty, an individual and/or business in any taxable year may elect to contribute to the non-profit organization financial relief fund. Such contribution shall be in any whole dollar amount and shall not reduce the amount of state tax owed by such individual or business unless otherwise permitted under applicable law. The commissioner shall include space on the personal income and business income tax returns to enable a taxpayer to make such contribution. Notwithstanding any other provision of law, all revenues collected pursuant to this section shall be credited to the non-profit organization financial relief fund and used only for the 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. Non-profit organization financial relief fund. 1. There is hereby established in joint custody of the state comptroller, the commissioner of taxation and finance, and the commissioner of labor a special fund to be known as the "non-profit organization financial relief fund".

2. The non-profit organization financial relief fund shall consist of revenues received by the department of taxation and finance, pursuant to the provisions of section six hundred thirty-h of the tax law, and all other moneys collected therefor, or moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. For each state fiscal year in which there is a covered lapse in appropriations, as defined in paragraph (b) of subdivision three of this

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

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section, there shall be appropriated to the fund by the state, an amount equal to the amounts of moneys collected and deposited into the fund pursuant to section six hundred thirty-h of the tax law, and the amounts of moneys received and deposited into the fund from grants, gifts and bequests during the preceding calendar year, as certified by the comptroller. For all other state fiscal years, the state shall have the right to appropriate additional moneys to the extent reasonably necessary to carry out the purposes of the fund. Nothing in this section shall prevent the state from soliciting and receiving grants, gifts or bequests for the purposes of the fund as set forth in this section and depositing them into the fund in accordance with applicable law.

3. The department of labor shall administer the fund, and shall develop and implement rules and procedures, including rules relating to eligibility for and disbursement of awards, for providing financial relief to a qualified non-profit organization from the fund. For purposes of this section, the following terms shall have the following meanings: (a) a "qualified non-profit organization" shall mean a non-profit organization, as defined in subdivision one of section five hundred sixty-three of the labor law, that does not receive funding from the United States government as a result of a covered lapse in appropriations, and (b) a "covered lapse in appropriations" shall mean any lapse in appropriations by the United States government that begins on or after December twenty-second, two thousand eighteen.

4. On or before the first day of February each year, the department of labor shall provide a written report to the governor, the temporary president of the senate, the speaker of the assembly, the chair of the senate committee on labor, and the chair of the assembly committee on labor. Such report shall be made available to the public on the department of labor's website. Such report shall include how the moneys of the fund were utilized during the preceding calendar year and shall include:

(a) the amount of money dispursed from the fund;

(b) the recipients of awards from the fund;

(c) the amount awarded to each recipient;

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

(e) a summary financial plan for such moneys which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

5. On or before the first day of February of each calendar year, the comptroller shall certify to the governor, the temporary president of the senate, the speaker of the assembly, the chair of the senate committee on labor, and the chair of the assembly committee on labor, the amount of money deposited in the non-profit organization financial relief fund during the preceding calendar year as a result of the revenue derived pursuant to section six hundred thirty-h of the tax law, and from all grants, gifts and bequests.

6. Moneys of the fund shall be expended only for purposes of compensating a qualified non-profit organization as determined by the department of labor.

7. Moneys shall be paid out of the fund on the audit and warrant of the comptroller on vouchers approved and certified by the department of labor. Any interest received by the comptroller on deposit in the non-profit organization financial relief fund shall be retained in and become part of such fund.

§ 3. This act shall take effect immediately.