

STATE OF NEW YORK

8681

IN SENATE

July 6, 2020

Introduced by Sen. SERINO -- 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 providing for taxpayer gifts for Lyme and tick-borne diseases education, research and prevention and establishing the Lyme and tick-borne diseases education, research and prevention 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-N to
2 read as follows:

3 § 209-N. Gift for Lyme and tick-borne diseases education, research and
4 prevention. Effective for any tax year commencing on or after January
5 first, two thousand twenty, a taxpayer in any taxable year may elect to
6 contribute to the support of the Lyme and tick-borne diseases education,
7 research and prevention. Such contribution shall be in any whole dollar
8 amount and shall not reduce the amount of state tax owed by such taxpay-
9 er. The commissioner shall include space on the corporate income tax
10 return to enable a taxpayer to make such contribution. Notwithstanding
11 any other provision of law, all revenues collected pursuant to this
12 section shall be credited to the Lyme and tick-borne diseases education,
13 research and prevention fund and shall only be used for those purposes
14 enumerated in section ninety-five-j of the state finance law.

15 § 2. The tax law is amended by adding a new section 630-i to read as
16 follows:

17 § 630-i. Gift for Lyme and tick-borne diseases education, research and
18 prevention. Effective for any tax year commencing on or after January
19 first, two thousand twenty, an individual in any taxable year may elect
20 to contribute to the support of the Lyme and tick-borne diseases educa-
21 tion, research and prevention fund. Such contribution shall be in any
22 whole dollar amount and shall not reduce the amount of state tax owed by
23 such individual. The commissioner shall include space on the personal
24 income tax return to enable a taxpayer to make such contribution.
25 Notwithstanding any other provision of law, all revenues collected
26 pursuant to this section shall be credited to the Lyme and tick-borne

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

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1 diseases education, research and prevention fund and used only for the
2 purposes enumerated in section ninety-five-j of the state finance law.

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

5 § 95-j. Lyme and tick-borne diseases education, research and
6 prevention fund. 1. There is hereby established in the joint custody of
7 the commissioner of taxation and finance and the comptroller, a special
8 fund to be known as the "Lyme and tick-borne diseases education,
9 research and prevention fund".

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

18 3. Monies of the fund shall be expended solely for Lyme and tick-borne
19 diseases education, research and prevention approved by the department
20 of health of the state of New York, for the purpose of promoting educa-
21 tion, research and prevention of Lyme and tick-borne diseases.

22 4. Monies shall be payable from the fund on the audit and warrant of
23 the comptroller on vouchers approved and certified by the commissioner
24 of the department of health.

25 5. To the extent practicable, the commissioner of the department of
26 health shall ensure that all monies received during a fiscal year are
27 expended prior to the end of such fiscal year.

28 6. On or before the first day of February each year, the comptroller
29 shall certify to the governor, temporary president of the senate, speak-
30 er of the assembly, minority leader of the senate, minority leader of
31 the assembly, chair of the senate finance committee and chair of the
32 assembly ways and means committee, the amount of money deposited in the
33 Lyme and tick-borne diseases education, research and prevention fund
34 during the preceding calendar year as the result of revenue derived
35 pursuant to sections two hundred nine-N and six hundred thirty-i of the
36 tax law.

37 7. On or before the first day of February each year, the commissioner
38 of the department of health shall provide a written report to the tempo-
39 rary president of the senate, speaker of the assembly, minority leader
40 of the senate, minority leader of the assembly, chair of the senate
41 finance committee, chair of the assembly ways and means committee, chair
42 of the senate committee on health, and chair of the assembly health
43 committee. Such report shall include how the monies of the fund were
44 utilized during the preceding calendar year and shall include:

- 45 (i) the amount of money dispersed from the fund;
- 46 (ii) recipients of awards from the fund;
- 47 (iii) the amount awarded to each; and
- 48 (iv) the purposes for which such awards were granted.

49 § 4. This act shall take effect immediately and shall apply to taxable
50 years commencing on or after January 1, 2020.