STATE OF NEW YORK

6553

2021-2022 Regular Sessions

IN ASSEMBLY

March 19, 2021

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

AN ACT to amend the tax law, in relation to authorizing a gift for substance use disorder education and recovery on personal income tax returns; to amend the state finance law, in relation to establishing the substance use disorder education and recovery fund; and to amend the mental hygiene law, in relation to providing grants for substance use disorder education and recovery

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 629-b to read as follows:

§ 629-b. Gift for substance use disorder education and recovery. 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 substance use disorder education and recovery fund. Such contribution shall be in any whole dollar amount and shall not reduce the amount of state tax owed by such individual. The commissioner shall include space on the personal income tax return 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 substance use disorder education and recovery fund and used only for those purposes enumerated in section eighty-nine-j of the state finance law.

§ 2. The state finance law is amended by adding a new section 89-j to read as follows:

§ 89-j. Substance use disorder education and recovery fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance and the state comptroller, a special fund to be known as the "substance use disorder education and recovery fund".

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

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2. Such fund shall consist of all revenues received pursuant to the provisions of section six hundred twenty-nine-b of the tax law, all revenues received pursuant to appropriations by the legislature, and all moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. No moneys credited to such fund pursuant to section six hundred twenty-nine-b of the tax law shall be deemed to authorize the reduction of the amount of monies otherwise appropriated by the state for the purpose of substance use disorder education and recovery.

3. The monies of the fund shall be made available to the office of addiction services and supports for the purpose of providing grants to organizations dedicated to providing education, prevention, treatment or recovery to those suffering from substance use disorders pursuant to section 19.45 of the mental hygiene law.

4. The monies of the fund shall be paid out on the audit and warrant of the state comptroller on vouchers certified or approved by the commissioner of addiction services and supports, or by an officer or employee of the office of addiction services and supports designated by such commissioner.

§ 3. The mental hygiene law is amended by adding a new section 19.45 to read as follows:

§ 19.45 Substance use disorder education and recovery grants.

(a) The office shall develop and implement a program which provides grants to organizations engaged in activities which are dedicated to providing education, prevention, treatment or recovery to those suffering from substance use disorders.

(b) On or before the first day of February each year, the state comptroller shall certify to the governor, temporary president of the senate, speaker of the assembly, chair of the senate finance committee and chair of the assembly ways and means committee, the amount of money deposited in the substance use disorder education and recovery fund, established pursuant to section eighty-nine-j of the state finance law, during the preceding calendar year as the result of revenue derived pursuant to section six hundred twenty-nine-b of the tax law.

(c) On or before the first day of February each year, the commissioner of addiction services and supports shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on mental health and developmental disabilities, and chair of the assembly mental health committee. Such report shall include how the monies of the substance use disorder education and recovery fund were utilized during the proceeding calendar year and shall include:

(1) the amount of money dispersed from the fund;

(2) recipients of awards from the fund;

(3) the amount awarded to each recipient; and

(4) the purposes for which such awards were granted.

§ 4. This act shall take effect immediately.