STATE OF NEW YORK

8844

IN ASSEMBLY

January 14, 2022

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

AN ACT to amend the tax law, in relation to taxpayer gifts for firearm violence research; and to repeal section 86 of the state finance law relating to the gun violence research fund

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section 630-i of the tax law, as added by a chapter of the laws of 2021 amending the tax law relating to providing taxpayer gifts for gun violence research and amending the state finance law relating to establishing the gun violence research fund, as proposed in legislative bills numbers S. 5952 and A. 2111, is amended to read as follows:

§ 630-i. Gift for the [~~gun~~] firearm violence research fund. Effective for any tax year commencing on or after January first, two thousand twenty-one, a taxpayer in any taxable year may elect to contribute to the [~~gun~~] firearm violence research fund established pursuant to section [~~eighty-six~~] ninety-seven-j of the state finance law. Such contribution shall be in any whole dollar amount and shall not reduce the amount of state tax owed by such taxpayer. 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 [~~gun~~] firearm violence research fund and used only for those purposes enumerated in section [~~eighty-six~~] ninety-seven-j of the state finance law.

§ 2. Section 86 of the state finance law, as added by a chapter of the laws of 2021 amending the tax law relating to providing taxpayer gifts for gun violence research and amending the state finance law relating to establishing the gun violence research fund, as proposed in legislative bills numbers S. 5952 and A. 2111, is REPEALED.

§ 3. This act shall take effect on the same date and in the same manner as a chapter of the laws of 2021 amending the tax law relating to providing taxpayer gifts for gun violence research and amending the state finance law relating to establishing the gun violence research fund, as proposed in legislative bills numbers S. 5952 and A. 2111, takes effect.

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

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