

STATE OF NEW YORK

3940

2021-2022 Regular Sessions

IN SENATE

February 1, 2021

Introduced by Sens. SERINO, JORDAN -- 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 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-one, a taxpayer in any taxable year may elect
6 to contribute to the support of the Lyme and tick-borne diseases educa-
7 tion, research and prevention. Such contribution shall be in any whole
8 dollar amount and shall not reduce the amount of state tax owed by such
9 taxpayer. The commissioner shall include space on the corporate income
10 tax return to enable a taxpayer to make such contribution. Notwith-
11 standing any other provision of law, all revenues collected pursuant to
12 this section shall be credited to the Lyme and tick-borne diseases
13 education, research and prevention fund and shall only be used for those
14 purposes 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-one, an individual in any taxable year may
20 elect to contribute to the support of the Lyme and tick-borne diseases
21 education, research and prevention fund. Such contribution shall be in
22 any whole dollar amount and shall not reduce the amount of state tax

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

LBD08036-01-1

1 owed by such individual. The commissioner shall include space on the
2 personal income tax return to enable a taxpayer to make such contrib-
3 ution. Notwithstanding any other provision of law, all revenues
4 collected pursuant to this section shall be credited to the Lyme and
5 tick-borne diseases education, research and prevention fund and used
6 only for the purposes enumerated in section ninety-five-j of the state
7 finance law.

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

10 § 95-j. Lyme and tick-borne diseases education, research and
11 prevention fund. 1. There is hereby established in the joint custody of
12 the commissioner of taxation and finance and the comptroller, a special
13 fund to be known as the "Lyme and tick-borne diseases education,
14 research and prevention fund".

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

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

27 4. Monies shall be payable from the fund on the audit and warrant of
28 the comptroller on vouchers approved and certified by the commissioner
29 of the department of health.

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

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

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

- 50 (i) the amount of money dispersed from the fund;
51 (ii) recipients of awards from the fund;
52 (iii) the amount awarded to each; and
53 (iv) the purposes for which such awards were granted.

54 § 4. This act shall take effect immediately and shall apply to taxable
55 years commencing on or after January 1, 2021.