

# STATE OF NEW YORK

5088--A

2021-2022 Regular Sessions

## IN SENATE

February 23, 2021

Introduced by Sen. KENNEDY -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue -- recommitted to the Committee on Budget and Revenue in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law and the state finance law, in relation to providing for taxpayer gifts for diabetes research and education and establishing the diabetes research and education 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-P to  
2 read as follows:

3 § 209-P. Gift for diabetes research and education. Effective for any  
4 tax year commencing on or after the effective date of this section, a  
5 taxpayer in any taxable year may elect to contribute to the support of  
6 the diabetes research and education fund. Such contribution shall be in  
7 any whole dollar amount and shall not reduce the amount of the state tax  
8 owed by such taxpayer. The commissioner shall include space on the  
9 corporate income tax return to enable a taxpayer to make such contrib-  
10 ution. Notwithstanding any other provision of law, all revenues  
11 collected pursuant to this section shall be credited to the diabetes  
12 research and education fund and shall be used only for those purposes  
13 enumerated in section eighty-nine-k of the state finance law.

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

16 § 630-k. Gift for diabetes research and education. Effective for any  
17 tax year commencing on or after the effective date of this section, an  
18 individual in any taxable year may elect to contribute to the diabetes  
19 research and education fund. Such contribution shall be in any whole  
20 dollar amount and shall not reduce the amount of state tax owed by such  
21 individual. The commissioner shall include space on the personal income

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

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1 tax return to enable a taxpayer to make such contribution. Notwith-  
2 standing any other provision of law all revenues collected pursuant to  
3 this section shall be credited to the diabetes research and education  
4 fund and used only for those purposes enumerated in section  
5 eighty-nine-k of the state finance law.

6 § 3. The state finance law is amended by adding a new section 89-k to  
7 read as follows:

8 § 89-k. Diabetes research and education fund. 1. There is hereby  
9 established in the joint custody of the commissioner of taxation and  
10 finance and the comptroller, a special fund to be known as the "diabetes  
11 research and education fund".

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

20 3. Monies of the fund shall be expended only for diabetes research and  
21 educational projects. As used in this section, "diabetes research and  
22 education projects" means scientific research or educational projects,  
23 including demonstration and education grants for diabetes education  
24 research, which are approved by the department of health.

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

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

31 6. On or before the first day of February each year, the comptroller  
32 shall certify to the governor, temporary president of the senate, speak-  
33 er of the assembly, chair of the senate finance committee and chair of  
34 the assembly ways and means committee, the amount of money deposited in  
35 the diabetes research and education fund during the preceding calendar  
36 year as the result of revenue derived pursuant to sections two hundred  
37 nine-P and six hundred thirty-k of the tax law.

38 7. On or before the first day of February each year, the commissioner  
39 of health shall provide a written report to the temporary president of  
40 the senate, speaker of the assembly, chair of the senate finance commit-  
41 tee, chair of the assembly ways and means committee, chair of the senate  
42 committee on health, chair of the assembly health committee, and the  
43 public. 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.