

# STATE OF NEW YORK

7400

2021-2022 Regular Sessions

## IN ASSEMBLY

May 7, 2021

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

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  
23 owed by such individual. The commissioner shall include space on the

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

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

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

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

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

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

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

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

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

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

49 (i) the amount of money dispersed from the fund;

50 (ii) recipients of awards from the fund;

51 (iii) the amount awarded to each; and

52 (iv) the purposes for which such awards were granted.

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