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:

Section 1. The tax law is amended by adding a new section 209-N to read as follows:

§ 209-N. Gift for Lyme and tick-borne diseases education, research and prevention. 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 support of the Lyme and tick-borne diseases education, research and prevention. 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 corporate 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 Lyme and tick-borne diseases education, research and prevention fund and shall only be used for those purposes enumerated in section ninety-five-j of the state finance law.

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

§ 630-i. Gift for Lyme and tick-borne diseases education, research and prevention. 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 support of the Lyme and tick-borne diseases education, research and prevention 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

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

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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 Lyme and tick-borne diseases education, research and prevention fund and used only for the purposes enumerated in section ninety-five-j of the state finance law.

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

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

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

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

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

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

6. On or before the first day of February each year, the comptroller shall certify to the governor, temporary president of the senate, speaker of the assembly, minority leader of the senate, minority leader 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 Lyme and tick-borne diseases education, research and prevention fund during the preceding calendar year as the result of revenue derived pursuant to sections two hundred nine-N and six hundred thirty-i of the tax law.

7. On or before the first day of February each year, the commissioner of the department of health shall provide a written report to the temporary president of the senate, speaker of the assembly, minority leader of the senate, minority leader of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on health, and chair of the assembly health committee. Such report shall include how the monies of the fund were utilized during the preceding calendar year and shall include:

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

(ii) recipients of awards from the fund;

(iii) the amount awarded to each; and

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

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