

STATE OF NEW YORK

4086

2021-2022 Regular Sessions

IN SENATE

February 2, 2021

Introduced by Sen. HINCHEY -- 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, in relation to authorizing a gift for substance use disorder education and recovery on personal income tax returns; to amend the state finance law, in relation to establishing the substance use disorder education and recovery fund; and to amend the mental hygiene law, in relation to providing grants for substance use disorder education and recovery

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 629-b to
2 read as follows:

3 § 629-b. Gift for substance use disorder education and recovery.
4 Effective for any tax year commencing on or after January first, two
5 thousand twenty-one, an individual in any taxable year may elect to
6 contribute to the substance use disorder education and recovery fund.
7 Such contribution shall be in any whole dollar amount and shall not
8 reduce the amount of state tax owed by such individual. The commission-
9 er shall include space on the personal income tax return to enable a
10 taxpayer to make such contribution. Notwithstanding any other provision
11 of law all revenues collected pursuant to this section shall be credited
12 to the substance use disorder education and recovery fund and used only
13 for those purposes enumerated in section eighty-nine-j of the state
14 finance law.

15 § 2. The state finance law is amended by adding a new section 89-j to
16 read as follows:

17 § 89-j. Substance use disorder education and recovery fund. 1. There
18 is hereby established in the joint custody of the commissioner of taxa-
19 tion and finance and the state comptroller, a special fund to be known
20 as the "substance use disorder education and recovery fund".

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

LBD08337-01-1

1 2. Such fund shall consist of all revenues received pursuant to the
2 provisions of section six hundred twenty-nine-b of the tax law, all
3 revenues received pursuant to appropriations by the legislature, and all
4 moneys appropriated, credited or transferred thereto from any other fund
5 or source pursuant to law. No moneys credited to such fund pursuant to
6 section six hundred twenty-nine-b of the tax law shall be deemed to
7 authorize the reduction of the amount of monies otherwise appropriated
8 by the state for the purpose of substance use disorder education and
9 recovery.

10 3. The monies of the fund shall be made available to the office of
11 addiction services and supports for the purpose of providing grants to
12 organizations dedicated to providing education, prevention, treatment or
13 recovery to those suffering from substance use disorders pursuant to
14 section 19.45 of the mental hygiene law.

15 4. The monies of the fund shall be paid out on the audit and warrant
16 of the state comptroller on vouchers certified or approved by the
17 commissioner of addiction services and supports, or by an officer or
18 employee of the office of addiction services and supports designated by
19 such commissioner.

20 § 3. The mental hygiene law is amended by adding a new section 19.45
21 to read as follows:

22 § 19.45 Substance use disorder education and recovery grants.

23 (a) The office shall develop and implement a program which provides
24 grants to organizations engaged in activities which are dedicated to
25 providing education, prevention, treatment or recovery to those suffer-
26 ing from substance use disorders.

27 (b) On or before the first day of February each year, the state comp-
28 troller shall certify to the governor, temporary president of the
29 senate, speaker of the assembly, chair of the senate finance committee
30 and chair of the assembly ways and means committee, the amount of money
31 deposited in the substance use disorder education and recovery fund,
32 established pursuant to section eighty-nine-j of the state finance law,
33 during the preceding calendar year as the result of revenue derived
34 pursuant to section six hundred twenty-nine-b of the tax law.

35 (c) On or before the first day of February each year, the commissioner
36 of addiction services and supports shall provide a written report to the
37 temporary president of the senate, speaker of the assembly, chair of the
38 senate finance committee, chair of the assembly ways and means commit-
39 tee, chair of the senate committee on mental health and developmental
40 disabilities, and chair of the assembly mental health committee. Such
41 report shall include how the monies of the substance use disorder educa-
42 tion and recovery fund were utilized during the proceeding calendar
43 year and shall include:

- 44 (1) the amount of money dispersed from the fund;
- 45 (2) recipients of awards from the fund;
- 46 (3) the amount awarded to each recipient; and
- 47 (4) the purposes for which such awards were granted.

48 § 4. This act shall take effect immediately.