STATE OF NEW YORK

1964

2023-2024 Regular Sessions

IN ASSEMBLY

January 23, 2023

Introduced by M. of A. GOODELL -- 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 tax check-off boxes on personal income tax return forms; and to repeal certain provisions of the tax law relating thereto

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 623 to read as follows:

§ 623. Gift on personal income tax forms. Effective for any tax year commencing on or after January first, two thousand twenty-three, an individual in any taxable year may elect to contribute to any charitable organization registered with the attorney general of the state. The contribution shall be in whole dollar amount and shall not reduce the amount of state tax owed by such individual. The commissioner shall include space on the personal income tax return to enable a taxpayer to make such contribution.

§ 2. Sections 625, 626, 627, 627-a, 627-b, 627-c, 628, 629, 629-a, 630, 630-a, 630-b, 630-c, 630-d and 630-d of the tax law are REPEALED.

§ 3. Paragraphs 1 and 1-a of subdivision (a) of section 83 of the state finance law, paragraph 1 as amended by chapter 512 of the laws of 1994, paragraph 1-a as added by chapter 453 of the laws of 2015, and the opening paragraph of paragraph 1-a as amended by section 27-a of part UU of chapter 54 of the laws of 2016, are amended to read as follows:

1. The conservation fund shall consist of all moneys belonging to the state received by the department of environmental conservation from the sale of licenses for hunting, for trapping, and for fishing, all moneys received in actions for penalties under articles eleven and thirteen of the environmental conservation law and subdivision two of section 71-1929 of the environmental conservation law, or upon the settlement or compromise thereof, all fines for violation of any of the provisions of

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

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articles eleven and thirteen of the environmental conservation law, all moneys arising out of the operation of real property under the jurisdiction of the division of fish and wildlife in the department of environmental conservation heretofore or hereafter acquired by the state of New York, and from any concessions thereon and from any leases thereof, including moneys received from the sale thereof when authorized by law, all moneys received from leases or rentals of shellfish grounds in the marine and coastal district, [~~all moneys from gifts for fish and wildlife management pursuant to section six hundred twenty-five of the tax law,~~] moneys received by the department of environmental conservation from the sale of limited edition prints of fish and wildlife paintings, as authorized by paragraph t of subdivision two of section 3-0301 of the environmental conservation law, all moneys received from the reimbursement provided for in paragraph b of subdivision seven of section 8-0109 of the environmental conservation law, and all other moneys arising out of the application of any provisions of articles eleven and thirteen of the environmental conservation law. These moneys, after appropriation by the legislature, and within the amounts set forth and for the several purposes specified, shall be available to the department of environmental conservation for the care, management, protection and enlargement of the fish, game and shell fish resources of the state and for the promotion of public fishing and shooting. In the accomplishment of these objects the moneys made available hereunder shall be devoted to the purchase or acquisition of lands, lands under water, waters, or rights therein as required, to payment for personal service, for maintenance and operation, and for new construction and permanent betterments, and to all other proper expenses of the department of environmental conservation in the administration and enforcement of the provisions of articles eleven and thirteen of the environmental conservation law.

1-a. On or before the first day of February each year, the commissioner of the department of environmental conservation shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chair of the senate committee on environmental conservation, chair of the assembly environmental conservation committee, the state comptroller and the public. Such report shall include how the monies of the fund [~~received pursuant to section six hundred twenty five of the tax law~~] were utilized during the preceding calendar year, and shall include:

(i) the amount of money dispersed from the fund and the award process used for such disbursements;

(ii) recipients of awards from the fund;

(iii) the amount awarded to each;

(iv) the purposes for which such awards were granted; and

(v) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

§ 4. Subdivision 2 of section 84 of the state finance law, as added by chapter 394 of the laws of 1995, is amended to read as follows:

2. Such fund shall consist of all revenues received [~~from the implementation of section six hundred twenty-six of the tax law, accounted for separately and from all of the moneys credited or transferred thereto~~] from any [~~other~~] fund or source pursuant to law. Moneys deposited in the fund shall be held in interest bearing accounts in public depositories as prescribed by state statutes, and may be invested or rein-

vested in such securities as are approved by the state treasurer. Interest or other income earned on moneys deposited into the fund, and any moneys which moneys deposited into the fund and any moneys which may be appropriated or otherwise become available for the purposes of the fund, shall be credited to and deposited in the fund for use as set forth in this section.

§ 5. Subdivisions 2 and 2-a of section 97-yy of the state finance law, as amended by chapter 385 of the laws of 2007, are amended to read as follows:

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-D [~~and section six hundred twenty-seven~~] of the tax law, all moneys collected pursuant to section four hundred four-q of the vehicle and traffic law, as added by chapter five hundred twenty-eight of the laws of nineteen hundred ninety-nine, and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. For each state fiscal year, there shall be appropriated to the fund by the state, in addition to all other moneys required to be deposited into such fund, an amount equal to the amounts of monies collected and deposited into the fund pursuant to [~~sections~~] **section** two hundred nine-D [~~and six hundred twenty-seven~~] of the tax law and section four hundred four-q of the vehicle and traffic law, as added by chapter five hundred twenty-eight of the laws of nineteen hundred ninety-nine, and the amounts of moneys received and deposited into the fund from grants, gifts and bequests during the preceding calendar year, as certified by the comptroller. Nothing contained herein 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.

2-a. 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, chair of the senate finance committee and chair of the assembly ways and means committee, the amount of money deposited in the breast cancer research and education fund during the preceding calendar year as the result of revenue derived pursuant to [~~sections~~] **section** two hundred nine-D [~~and six hundred twenty-seven~~] of the tax law and section four hundred four-q of the vehicle and traffic law, as added by chapter five hundred twenty-eight of the laws of nineteen hundred ninety-nine, and from grants, gifts and bequests.

§ 6. Subdivisions 2 and 3 of section 97-mmmm of the state finance law, as added by section 2 of part W of chapter 57 of the laws of 2013, are amended to read as follows:

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of [~~sections~~] **section** two hundred-nine-H [~~and six hundred twenty-seven-a~~] 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 soliciting and 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. On or before the first day of February of each calendar year, the comptroller shall certify to the governor, the temporary president of the senate, the speaker of the assembly, the chair of the senate finance committee and the chair of the assembly ways and means committee, the amount of money deposited in the veterans remembrance and cemetery maintenance and operation fund during the preceding calendar year as the

result of revenue derived pursuant to [~~sections~~] **section** two hundred nine-H [~~and six hundred twenty-seven-a~~] of the tax law, and from all grants, gifts and bequests.

§ 7. Subdivision 2 of section 92-w of the state finance law, as amended by chapter 579 of the laws of 1997, is amended to read as follows:

2. The fund shall consist of all monies transferred to such fund pursuant to law, all monies required by any provision of law to be paid into or credited to the fund[~~, all moneys from gifts pursuant to section six hundred twenty-eight of the tax law~~] and any interest earnings which may accrue from the investment of monies in the fund. Nothing contained herein 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.

§ 7-a. Subdivisions 2 and 3 of section 81 of the state finance law, as added by chapter 432 of the laws of 2016, are amended to read as follows:

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of [~~sections~~] **section** two hundred nine-J [~~and six hundred twenty-seven-c~~] of the tax law, and all other moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. For each state fiscal year, there shall be appropriated to the fund by the state, in addition to all other moneys required to be deposited into such fund, an amount equal to the aggregate of the amounts of moneys collected and deposited into the veterans' home assistance fund pursuant to [~~sections~~] **section** two hundred nine-J [~~and six hundred twenty-seven-c~~] of the tax law and all other moneys received and deposited into such fund from grants, gifts and bequests during the immediately preceding calendar year. Nothing in this section shall prevent the state from soliciting and 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. On or before the first of February each year, the comptroller shall certify to the governor, the temporary president of the senate, the speaker of the assembly, the chair of the senate finance committee and the chair of the assembly ways and means committee, the amount of monies deposited into the veterans' home assistance fund during the immediately preceding calendar year as the result of revenues collected pursuant to [~~sections~~] **section** two hundred nine-J [~~and six hundred twenty-seven-c~~] of the tax law, and from all grants, gifts and bequests to such fund.

§ 8. Subdivisions 2 and 2-a of section 89-e of the state finance law, subdivision 2 as amended and subdivision 2-a as added by chapter 359 of the laws of 2002, are amended to read as follows:

2. Such fund shall consist of all revenues [~~received by the department of taxation and finance, pursuant to the provisions of section six hundred twenty-nine of the tax law and~~]**,** all [~~other~~] moneys appropriated, credited, or transferred thereto from any [~~other~~] fund or source pursuant to law. [~~For each state fiscal year, there shall be appropriated to the fund by the state, in addition to all other moneys required to be deposited into such fund, an amount equal to the amounts of monies collected and deposited into the fund pursuant to section six hundred twenty-nine of the tax law during the preceding calendar year, as certified by the comptroller.~~] Nothing contained herein 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.

2-a. 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, chair of the senate finance committee and chair of the assembly ways and means committee, the amount of money deposited in the Alzheimer's research fund during the preceding calendar year [~~as the result of revenue derived pursuant to section six hundred twenty-nine of the tax law~~].

§ 9. Subdivision 2 of section 95-h of the state finance law, as amended by chapter 228 of the laws of 2017, is amended to read as follows:

2. Such fund shall consist of all revenues received pursuant to the provisions of [~~section six hundred twenty-nine-a of the tax law,~~] section four hundred four-dd of the vehicle and traffic law, all revenues received pursuant to appropriations by the legislature, and all moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. [~~No moneys credited to such fund pursuant to section six hundred twenty-nine-a of the tax law shall be deemed to authorize the reduction of the amount of monies otherwise appropriated by the state for the purpose of eliminating the stigma attached to mental illness.~~]

§ 10. Subdivision 2 and paragraph (a) of subdivision 4 of section 95-e of the state finance law, as amended by section 7 of part A of chapter 60 of the laws of 2014, are amended to read as follows:

2. Such fund shall consist of all revenues received pursuant to the provisions of section four hundred four-q of the vehicle and traffic law, as added by chapter five hundred twenty-eight of the laws of nineteen hundred ninety-nine, and [~~sections~~] **section** two hundred nine-E [~~and six hundred thirty~~] of the tax law, all revenues received pursuant to appropriations by the legislature, and all moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. For each state fiscal year, there shall be appropriated to the fund by the state, in addition to all other moneys required to be deposited into such fund, an amount equal to the amounts of monies collected and deposited into the fund pursuant to section four hundred four-q of the vehicle and traffic law, as added by chapter five hundred twenty-eight of the laws of nineteen hundred ninety-nine, and [~~sections~~] **section** two hundred nine-E [~~and six hundred thirty~~] of the tax law during the preceding calendar year, as certified by the comptroller. Nothing contained herein 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. Any interest received by the comptroller on moneys on deposit in such fund shall be retained in and become part of such fund.

(a) 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, chair of the senate finance committee and chair of the assembly ways and means committee, the amount of money deposited by source in the New York State prostate and testicular cancer research and education fund during the preceding calendar year as the result of revenue derived pursuant to section four hundred four-q of the vehicle and traffic law, as added by chapter five hundred twenty-eight of the laws of nineteen hundred ninety-nine, and [~~sections~~] **section** two hundred nine-E [~~and six hundred thirty~~] of the tax law and from all other sources.

§ 11. Subdivision 2 of section 79 of the state finance law, as added by chapter 753 of the laws of 2005, is amended to read as follows:

2. Such fund shall consist of all revenues received by the department of taxation and finance pursuant to the provisions of [~~sections~~] **section** two hundred nine-F [~~and six hundred thirty-a~~] of the tax law and all other money appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained herein 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.

§ 12. Subdivision 2 of section 99-q of the state finance law, as added by chapter 490 of the laws of 2009, is amended to read as follows:

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of [~~sections~~] **section** two hundred nine-G [~~and six hundred thirty-b~~] of the tax law and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained 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. Any interest received by the comptroller on moneys on deposit in such fund shall be retained in and become part of such fund.

§ 13. Subdivision 2 of section 99-u of the state finance law, as amended by section 31 of part A of chapter 54 of the laws of 2016, is amended to read as follows:

2. Such fund shall consist of all [~~revenues received by the department of taxation and finance, pursuant to the provisions of section six hundred thirty-c of the tax law and all other~~] moneys appropriated thereto from any other fund or source pursuant to law. Nothing contained 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.

§ 14. Subdivision 2 of section 97-llll of the state finance law, as added by chapter 420 of the laws of 2015, is amended to read as follows:

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-I [~~and section six hundred thirty-d~~] of the tax law, and all other moneys appropriated, credited or transferred thereto from any other fund or source pursuant to law. Nothing contained 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.

§ 15. Subdivision 2 of section 95-e of the state finance law, as amended by section 7 of part AA of chapter 56 of the laws of 2020, is amended to read as follows:

2. Such fund shall consist of all revenues received pursuant to the provisions of section four hundred four-v of the vehicle and traffic law, as added by chapter three hundred one of the laws of two thousand four, [~~all revenues received pursuant to section six hundred thirty-d of the tax law~~] and all other moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing contained 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.

§ 16. This act shall take effect immediately.