

STATE OF NEW YORK

4649

2023-2024 Regular Sessions

IN SENATE

February 13, 2023

Introduced by Sen. KENNEDY -- 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 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-Q to
2 read as follows:

3 § 209-Q. 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 630-1 to read as
15 follows:

16 § 630-1. 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
22 tax return to enable a taxpayer to make such contribution. Notwith-
23 standing any other provision of law all revenues collected pursuant to
24 this section shall be credited to the diabetes research and education

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

LBD09347-01-3

1 fund and used only for those purposes enumerated in section
2 eighty-nine-k of the state finance law.

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

5 § 89-k. Diabetes research and education fund. 1. There is hereby
6 established in the joint custody of the commissioner of taxation and
7 finance and the comptroller, a special fund to be known as the "diabetes
8 research and education fund".

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

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

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

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

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

35 7. On or before the first day of February each year, the commissioner
36 of health shall provide a written report to the temporary president of
37 the senate, speaker of the assembly, chair of the senate finance commit-
38 tee, chair of the assembly ways and means committee, chair of the senate
39 committee on health, chair of the assembly health committee, and the
40 public. Such report shall include how the monies of the fund were
41 utilized during the preceding calendar year and shall include:

- 42 (i) the amount of money disbursed from the fund;
43 (ii) recipients of awards from the fund;
44 (iii) the amount awarded to each; and
45 (iv) the purposes for which such awards were granted.

46 § 4. This act shall take effect immediately.