

STATE OF NEW YORK

10252

IN ASSEMBLY

February 12, 2026

Introduced by M. of A. KAY -- read once and referred to the Committee on
People with Disabilities

AN ACT to amend the tax law and the state finance law, in relation to
establishing the disability care providers fund

The People of the State of New York, represented in Senate and Assem-
bly, do enact as follows:

1 Section 1. The tax law is amended by adding a new section 630-m to
2 read as follows:

3 § 630-m. Gift for the disability care providers fund. Effective for
4 any tax year commencing on or after the effective date of this section,
5 an individual in any taxable year may elect to contribute to the disa-
6 bility care providers fund. Such contribution shall be in any whole
7 dollar amount and shall not reduce the amount of state tax owed by such
8 individual. The commissioner shall include space on the personal income
9 tax return to enable a taxpayer to make such contribution. Notwith-
10 standing any other provision of law all revenues collected pursuant to
11 this section shall be credited to the disability care providers fund and
12 used only for those purposes enumerated in section eighty-nine-1 of the
13 state finance law.

14 § 2. The state finance law is amended by adding a new section 89-1 to
15 read as follows:

16 § 89-1. Disability care providers fund. 1. There is hereby established
17 in the joint custody of the commissioner of taxation and finance and the
18 comptroller, a special fund to be known as the "disability care provid-
19 ers fund".

20 2. Such fund shall consist of all revenues received by the department
21 of taxation and finance, pursuant to the provisions of section six
22 hundred thirty-m of the tax law and all other moneys appropriated, cred-
23 ited or transferred thereto from any other fund or source pursuant to
24 law. Nothing in this section shall prevent the state from receiving
25 grants, gifts or bequests for the purposes of the fund as defined in
26 this section and depositing them into the fund according to law.

27 3. Monies of the fund shall be expended only for the benefit of disa-
28 bility care providers. As used in this section, "disability care provid-

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

LBD14637-01-6

1 ers" means a provider of services as defined in section 1.03 of the
2 mental hygiene law.

3 4. Monies shall be payable from the fund on the audit and warrant of
4 the comptroller on vouchers approved and certified by the commissioner
5 of the New York state office for people with developmental disabilities.

6 5. To the extent practicable, the New York state office for people
7 with developmental disabilities shall ensure that all monies received
8 during a fiscal year are expended prior to the end of that fiscal year.

9 6. On or before the first day of February each year, the comptroller
10 shall certify to the governor, temporary president of the senate, speak-
11 er of the assembly, chair of the senate finance committee and chair of
12 the assembly ways and means committee, the amount of money deposited in
13 the disability care providers fund during the preceding calendar year as
14 the result of revenue derived pursuant to section six hundred thirty-m
15 of the tax law as well as any other relevant sources.

16 7. On or before the first day of February each year, the commissioner
17 of the New York state office for people with developmental disabilities
18 shall provide a written report to the temporary president of the senate,
19 speaker of the assembly, chair of the senate finance committee, chair of
20 the assembly ways and means committee, chair of the senate committee on
21 health, chair of the assembly health committee, and the public. Such
22 report shall include how the monies of the fund were utilized during the
23 preceding calendar year and shall include:

24 (i) the amount of money disbursed from the fund;

25 (ii) recipients of awards from the fund;

26 (iii) the amount awarded to each; and

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

28 § 3. Severability. If any clause, sentence, paragraph, section or part
29 of this act shall be adjudged by any court of competent jurisdiction to
30 be invalid and after exhaustion of all further judicial review, such
31 judgment shall not affect, impair or invalidate the remainder thereof,
32 but shall be confined in its operation to the clause, sentence, para-
33 graph, section or part thereof directly involved in the controversy in
34 which such judgment shall have been rendered.

35 § 4. This act shall take effect on the one hundred eightieth day after
36 it shall have become a law. Effective immediately, the addition, amend-
37 ment and/or repeal of any rule or regulation necessary for the implemen-
38 tation of this act on its effective date are authorized to be made and
39 completed on or before such effective date.