STATE OF NEW YORK

1415

2025-2026 Regular Sessions

IN SENATE

January 9, 2025

Introduced by Sen. TEDISCO -- read twice and ordered printed, and when printed to be committed to the Committee on Finance

AN ACT to amend the state finance law and the tax law, in relation to establishing the bullet-proof vests for officers fund

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

Section 1. The state finance law is amended by adding a new section 99-ss to read as follows:

§ 99-ss. Bullet-proof vests for officers fund. 1. A special fund to be known as the "bullet-proof vests for officers fund" is hereby established in the custody of the state comptroller and the commissioner of taxation and finance.

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 monies from gifts pursuant to section six hundred thirty-m 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 in the fund according to law.

3. Monies of the fund, when allocated, shall be available to the division of criminal justice services for the purpose of providing police officers and canines serving in canine units with bullet-proof vests for use in the line of duty. Bullet-proof vests shall be distributed at the discretion of the commissioner of criminal justice services, pursuant to guidelines established by such commissioner for statewide distribution of such bullet-proof vests.

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 criminal justice services.

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

LBD03555-01-5

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

§ 630-m. Gift for the bullet-proof vests for officers fund. Effective for any tax year commencing on or after January first, two thousand twenty-six, an individual in any taxable year may elect to contribute to the bullet-proof vests for officers 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 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 bullet-proof vests for officers fund and used only for those purposes enumerated in section ninety-nine-ss of the state finance law.

§ 3. This act shall take effect immediately.