

STATE OF NEW YORK

9116

IN SENATE

February 4, 2026

Introduced by Sen. HARCKHAM -- read twice and ordered printed, and when printed to be committed to the Committee on Racing, Gaming and Wagering

AN ACT to amend the tax law and the state finance law, in relation to establishing an instant lottery scratch-off game to fund scholarships for veterans

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

1 Section 1. Section 1604 of the tax law is amended by adding a new
2 subdivision d to read as follows:

3 d. Notwithstanding any provision of law to the contrary, the division
4 shall establish an instant lottery scratch-off game designated as the
5 veterans' benefit game, the proceeds of which shall be applied exclu-
6 sively for the purpose of providing scholarships for veterans pursuant
7 to section six hundred sixty-nine-a of the education law. The tickets
8 for the instant lottery game created pursuant to this subdivision shall
9 clearly state that the profits derived from such game are used to bene-
10 fit veterans in the state. The division may establish additional
11 scratch-off games for the purposes of this subdivision one year after
12 the effective date of this subdivision.

13 § 2. The state finance law is amended by adding a new section 99-uu to
14 read as follows:

15 § 99-uu. Veterans' education and scholarship fund. 1. There is hereby
16 established in the joint custody of the commissioner of state education
17 department and the state comptroller, a special fund to be known as the
18 "veterans' education and scholarship fund".

19 2. Such fund shall consist of all revenues received from the veterans'
20 benefit game established pursuant to section sixteen hundred four of the
21 tax law, all revenues received pursuant to appropriations by the legis-
22 lature, and all moneys appropriated, credited or transferred thereto
23 from any other fund or source pursuant to law.

24 3. The monies of the fund shall be made available to the New York
25 state higher education services corporation, for the purpose of funding

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

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1 the veterans tuition awards program established pursuant to section six
2 hundred sixty-nine-a of the education law.

3 4. The monies of the fund shall be paid out on the audit and warrant
4 of the state comptroller on vouchers certified or approved by the New
5 York state higher education services corporation, or by an officer or
6 employee of the office of New York state higher education services
7 corporation designated by the board of trustees of such corporation.

8 § 3. This act shall take effect on the one hundred eightieth day after
9 it shall have become a law.