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 Assembly, do enact as follows:

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

§ 630-m. Gift for the disability care providers fund. Effective for any tax year commencing on or after the effective date of this section, an individual in any taxable year may elect to contribute to the disability care providers 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 disability care providers fund and used only for those purposes enumerated in section eighty-nine-l of the state finance law.

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

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

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-m 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 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. Monies of the fund shall be expended only for the benefit of disability 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.

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

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 the New York state office for people with developmental disabilities.

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

6. 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 disability care providers fund during the preceding calendar year as the result of revenue derived pursuant to section six hundred thirty-m of the tax law as well as any other relevant sources.

7. On or before the first day of February each year, the commissioner of the New York state office for people with developmental disabilities 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 health, chair of the assembly health committee, and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year and shall include:

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

(ii) recipients of awards from the fund;

(iii) the amount awarded to each; and

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

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

§ 4. This act shall take effect on the one hundred eightieth day after it shall have become a law. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized to be made and completed on or before such effective date.