STATE OF NEW YORK

3149

2025-2026 Regular Sessions

IN SENATE

January 23, 2025

Introduced by Sens. COONEY, BORRELLO, GALLIVAN, HELMING, RAMOS, RHOADS, ROLISON, SKOUFIS -- 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 child victims act fund; and making an appropriation therefor

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. Child victims act fund. 1. There is hereby established in the joint custody of the commissioner of taxation and finance, the comptroller, and the commissioner of the division of criminal justice services, a special fund to be known as the "child victims act fund". Monies in the fund shall be kept separate from and not commingled with other funds.

2. Such funds shall consist of the revenues received by the department of taxation and finance, pursuant to the provisions of sections two hundred nine-r and 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 contained in this section shall prevent the state from receiving grants, gifts, or bequests for the purpose of the fund as defined in this section and depositing them into the fund according to law.

3. On or before the first day of February each year, the commissioner of the division of criminal justice services shall provide a written report to the temporary president of the senate, the speaker of the assembly, the chair of the senate finance committee, the chair of the assembly ways and means committee, the comptroller, and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

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

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(a) the amount of money disbursed from the fund and the award process for such disbursement;

(b) recipients of awards from the fund;

(c) the amount awarded to each recipient;

(d) the purpose for which such awards were granted; and

(e) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

4. Monies of the fund shall be expended only in reimbursement to public school districts and voluntary foster care agencies located within the state of New York who have been named as defendants in legal actions pursuant to section two hundred fourteen-g of the civil practice law and rules and in which:

(a) it can be demonstrated by the public school district or voluntary foster care agency that no insurance policy for the covered period can be located after a good-faith effort to do so has been made;

(b) where there was a monetary judgment issued or settlement agreement with regard to such action; and

(c) where it can be demonstrated by the public school district or voluntary foster care agency that payment in full of such judgment or settlement would put a substantial burden on the district's or agency's ability to execute its mission and negatively impact its existing student population.

5. 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 division of criminal justice services.

6. To the extent practicable, the commissioner of the division of criminal justice services shall ensure that all monies received during a fiscal year are expended prior to the end of that fiscal year.

§ 2. The tax law is amended by adding a new section 209-r to read as follows:

§ 209-r. Gift for the child victims act fund. Effective for any tax year commencing on or after January first, two thousand twenty-five, a taxpayer in any taxable year may elect to contribute to the support of the child victims act fund. Such contribution shall be in any whole dollar amount and shall not reduce the amount of the state tax owed by such taxpayer. The commissioner shall include space on the corporate 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 child victims act fund and shall be used only for the purposes enumerated in section ninety-nine-ss of the state finance law.

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

§ 630-m. Gift for the child victims act fund. Effective for any tax year commencing on or after January first, two thousand twenty-five, a taxpayer in any taxable year may elect to contribute to the support of the child victims act fund. Such contribution shall be in any whole dollar amount and shall not reduce the amount of the state tax owed by such taxpayer. 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 child victims act fund and shall be used only for the purposes enumerated in section ninety-nine-ss of the state finance law.

§ 4. The sum of two hundred million dollars ($200,000,000), or so much thereof as may be necessary, is hereby appropriated to the child victims act fund as established pursuant to section 99-qq of the state finance law from any moneys in the state treasury not otherwise appropriated and made immediately available to the division of criminal justice services for the purposes of carrying out the provisions of this act. Such moneys shall be payable on the audit and warrant of the comptroller on vouchers certified or approved by the commissioner of criminal justice services in the manner prescribed by law.

§ 5. This act shall take effect immediately.