

87--A

2009-2010 Regular Sessions

IN SENATE

(PREFILED)

January 7, 2009

Introduced by Sens. SAMPSON, DIAZ, HASSELL-THOMPSON -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- reported favorably from said committee and committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law and the state finance law, in relation to providing a tax check-off box on personal income tax return forms for gifts to the after-school activity fund

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. The tax law is amended by adding a new section 630-c to
2 read as follows:
3 S 630-C. GIFT FOR AFTER-SCHOOL PROGRAMS. EFFECTIVE FOR ANY TAX YEAR
4 COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND ELEVEN, AN INDIVIDUAL
5 IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE AFTER-SCHOOL ACTIVITY
6 FUND FOR PURPOSES OF SUPPORTING FUNDING FOR ELIGIBLE EXTENDED DAY ACTIV-
7 ITIES ESTABLISHED PURSUANT TO PARAGRAPH B OF SUBDIVISION 1 OF SECTION
8 TWENTY-EIGHT HUNDRED FOURTEEN OF THE EDUCATION LAW. SUCH CONTRIBUTION
9 SHALL BE IN ANY WHOLE DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF
10 STATE TAX OWED BY SUCH INDIVIDUAL. THE COMMISSIONER SHALL INCLUDE SPACE
11 ON THE PERSONAL INCOME TAX RETURN TO ENABLE A TAXPAYER TO MAKE SUCH
12 CONTRIBUTION. THE COMMISSIONER SHALL ALSO ENSURE THAT A DESCRIPTION OF
13 THE ACTIVITIES SUPPORTED BY SUCH FUND IS INCLUDED WITHIN THE TAX FORM
14 PREPARATION INSTRUCTION BOOKLET. NOTWITHSTANDING ANY OTHER PROVISION OF
15 LAW, ALL REVENUES COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED
16 TO THE AFTER-SCHOOL ACTIVITY FUND AND USED ONLY FOR THOSE PURPOSES
17 ENUMERATED IN SECTION EIGHTY-ONE OF THE STATE FINANCE LAW.

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

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1 S 2. The state finance law is amended by adding a new section 81 to
2 read as follows:
3 S 81. AFTER-SCHOOL ACTIVITY FUND. 1. THERE IS HEREBY ESTABLISHED IN
4 THE JOINT CUSTODY OF THE COMPTROLLER AND THE COMMISSIONER OF EDUCATION,
5 A SPECIAL FUND TO BE KNOWN AS THE "AFTER-SCHOOL ACTIVITY FUND".

6 2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED PURSUANT TO THE
7 PROVISIONS OF SECTION SIX HUNDRED THIRTY-C OF THE TAX LAW AND ALL OTHER
8 MONEYS APPROPRIATED, CREDITED, OR TRANSFERRED THERETO FROM ANY OTHER
9 FUND OR SOURCE PURSUANT TO LAW. NOTHING CONTAINED IN THIS SECTION SHALL
10 PREVENT THE STATE FROM RECEIVING GRANTS, GIFTS OR BEQUESTS FOR THE
11 PURPOSES OF THE FUND AS DEFINED IN THIS SECTION AND DEPOSIT THEM INTO
12 THE FUND ACCORDING TO LAW.

13 3. MONIES OF THE FUND SHALL BE EXPENDED TO FUND ELIGIBLE EXTENDED DAY
14 SERVICES, AS ESTABLISHED IN SECTION TWENTY-EIGHT HUNDRED FOURTEEN OF THE
15 EDUCATION LAW AND SHALL BE MADE PAYABLE FROM THE FUND ON THE AUDIT AND
16 WARRANT OF THE COMPTROLLER ON VOUCHERS APPROVED AND CERTIFIED BY THE
17 COMMISSIONER OF EDUCATION.

18 4. MONIES OF THE FUND SHALL NOT AFFECT ANY OTHER APPROPRIATION FOR
19 AFTER-SCHOOL ACTIVITIES UNDER ANY OTHER PROVISION OF LAW AND SHALL BE
20 USED TO SUPPLEMENT AWARDS FOR EXTENDED DAY ACTIVITIES GRANTED UNDER
21 SECTION TWENTY-EIGHT HUNDRED FOURTEEN OF THE EDUCATION LAW. SUCH ADDI-
22 TIONAL MONIES SHALL BE DISTRIBUTED TO GRANTEEES OF SUCH AWARDS IN A METH-
23 OD DETERMINED BY THE COMMISSIONER OF EDUCATION. SUCH MONIES SHALL NOT BE
24 USED TO DISPLACE SCHOOL DISTRICT AFTER-SCHOOL FUNDING IN EXISTENCE AS OF
25 THE EFFECTIVE DATE OF THIS SECTION.

26 5. THE COMPTROLLER SHALL ANNUALLY REPORT TO THE LEGISLATURE ON ALL
27 BALANCES OF MONEY AND RECEIPTS AND DISBURSEMENTS OF THE FUND IN THE
28 PRECEDING FISCAL YEAR AND SHALL FURTHER, SPECIFICALLY PROVIDE THE LEGIS-
29 LATURE WITH THE AMOUNT OF REVENUE RECEIVED PURSUANT TO SECTION SIX
30 HUNDRED THIRTY-C OF THE TAX LAW. TO THE EXTENT PRACTICABLE, THE DEPART-
31 MENT OF EDUCATION SHALL PROVIDE THE LEGISLATURE WITH INFORMATION ON THE
32 USE OF THE ADDITIONAL REVENUE RECEIVED UNDER SECTION SIX HUNDRED THIR-
33 TY-C OF THE TAX LAW AND THE NUMBER OF ADDITIONAL CHILDREN SERVED BY SUCH
34 MONIES.

35 S 3. This act shall take effect immediately.