

5790

2011-2012 Regular Sessions

I N S E N A T E

June 16, 2011

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

AN ACT to amend the tax law and the state finance law, in relation to authorizing a tax check-off for gifts to food banks

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 625-a to
2 read as follows:
3 S 625-A. GIFTS TO FOOD BANKS. EFFECTIVE FOR ANY TAXABLE YEAR COMMENC-
4 ING ON OR AFTER JANUARY FIRST, TWO THOUSAND TWELVE, AN INDIVIDUAL IN ANY
5 TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE STATE GIFTS TO FOOD BANKS
6 FUND FOR FINANCIAL SUPPORT FOR REGIONAL FOOD BANKS. SUCH CONTRIBUTION
7 SHALL BE IN ANY WHOLE DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF
8 STATE TAX OWED BY SUCH INDIVIDUAL. THE COMMISSIONER SHALL INCLUDE SPACE
9 ON THE PERSONAL INCOME TAX RETURN TO ENABLE A TAXPAYER TO MAKE SUCH
10 CONTRIBUTION. NOTWITHSTANDING ANY OTHER PROVISION OF LAW ALL REVENUES
11 COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED TO THE GIFTS TO
12 FOOD BANKS FUND AND USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION
13 EIGHTY-TWO OF THE STATE FINANCE LAW.
14 S 2. The state finance law is amended by adding a new section 82 to
15 read as follows:
16 S 82. GIFTS TO FOOD BANKS FUND. THE GIFTS TO FOOD BANKS FUND SHALL
17 CONSIST OF ALL MONEYS RECEIVED BY THE DEPARTMENT OF TAXATION AND FINANCE
18 FROM GIFTS TO FOOD BANKS PURSUANT TO SECTION SIX HUNDRED TWENTY-FIVE-A
19 OF THE TAX LAW. SUCH MONEYS, AFTER APPROPRIATION BY THE LEGISLATURE,
20 SHALL BE AVAILABLE TO THE OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE
21 FOR THE DISTRIBUTION OF GRANTS TO REGIONAL FOOD BANKS ORGANIZED TO SERVE
22 SPECIFIC REGIONS THAT GENERALLY COLLECT AND REDISTRIBUTE FOOD DONATIONS
23 TO ORGANIZATIONS SERVING PERSONS IN NEED. THE COMMISSIONER OF TEMPORARY
24 AND DISABILITY ASSISTANCE IS HEREBY AUTHORIZED AND DIRECTED TO PROMUL-
25 GATE RULES AND REGULATIONS NECESSARY FOR THE DISTRIBUTION OF SUCH
26 GRANTS.
27 S 3. This act shall take effect immediately.

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

LBD03558-01-1