

2013-2014 Regular Sessions

I N S E N A T E

(PREFILED)

January 9, 2013

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

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 FOURTEEN, AN INDIVIDUAL IN  
5 ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE STATE GIFTS TO FOOD  
6 BANKS FUND FOR FINANCIAL SUPPORT FOR REGIONAL FOOD BANKS. SUCH CONTRIB-  
7 UTION SHALL BE IN ANY WHOLE DOLLAR AMOUNT AND SHALL NOT REDUCE THE  
8 AMOUNT OF STATE TAX OWED BY SUCH INDIVIDUAL. THE COMMISSIONER SHALL  
9 INCLUDE SPACE ON THE PERSONAL INCOME TAX RETURN TO ENABLE A TAXPAYER TO  
10 MAKE SUCH CONTRIBUTION. NOTWITHSTANDING ANY OTHER PROVISION OF LAW ALL  
11 REVENUES COLLECTED PURSUANT TO THIS SECTION SHALL BE CREDITED TO THE  
12 GIFTS TO FOOD BANKS FUND AND USED ONLY FOR THOSE PURPOSES ENUMERATED IN  
13 SECTION 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. 1. THERE IS HEREBY ESTABLISHED IN THE  
17 SOLE CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE A SPECIAL FUND  
18 TO BE KNOWN AS THE "GIFTS TO FOOD BANKS FUND". MONIES IN THE FUND SHALL  
19 BE KEPT SEPARATE FROM AND NOT COMMINGLED WITH OTHER FUNDS HELD IN THE  
20 SOLE CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE.

21 2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED BY THE DEPARTMENT  
22 OF TAXATION AND FINANCE PURSUANT TO THE PROVISIONS OF SECTION SIX  
23 HUNDRED TWENTY-FIVE-A OF THE TAX LAW AND ALL OTHER MONEY APPROPRIATED,

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

1 CREDITED, OR TRANSFERRED THERETO FROM ANY OTHER FUND OR SOURCE PURSUANT  
2 TO LAW. NOTHING IN THIS SECTION SHALL PREVENT THE STATE FROM RECEIVING  
3 GRANTS, GIFTS OR BEQUESTS FOR THE PURPOSES OF THE FUND AS DEFINED IN  
4 THIS SECTION AND DEPOSITING THEM INTO THE FUND ACCORDING TO LAW.

5 3. MONIES OF THE FUND SHALL, AFTER APPROPRIATION BY THE LEGISLATURE,  
6 BE MADE AVAILABLE TO THE OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE  
7 FOR GRANTS TO REGIONAL FOOD BANKS, ORGANIZED TO SERVE SPECIFIC REGIONS  
8 OF THE STATE, THAT GENERALLY COLLECT AND REDISTRIBUTE FOOD DONATIONS TO  
9 ORGANIZATIONS SERVING PERSONS IN NEED. MONIES SHALL BE PAYABLE FROM THE  
10 FUND BY THE COMMISSIONER OF TAXATION AND FINANCE ON VOUCHERS APPROVED BY  
11 THE COMMISSIONER OF TEMPORARY AND DISABILITY ASSISTANCE. THE COMMISSION-  
12 ER OF TEMPORARY AND DISABILITY ASSISTANCE SHALL PROMULGATE RULES AND  
13 REGULATIONS NECESSARY FOR THE DISTRIBUTION OF SUCH GRANTS.

14 S 3. This act shall take effect immediately.