STATE OF NEW YORK

S. 4362 A. 5575

2017-2018 Regular Sessions

SENATE - ASSEMBLY

February 10, 2017

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

IN ASSEMBLY -- Introduced by M. of A. ENGLEBRIGHT, PERRY -- Multi-Sponsored by -- M. of A. GOODELL -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law and the state finance law, in relation to establishing a gift for home delivered meals for seniors on the business franchise and personal income tax forms and establishing the senior wellness in nutrition 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 209-K to read as follows:

§ 209-K. Gift for home delivered meals for seniors. Effective for any tax year commencing on or after January first, two thousand seventeen, a taxpayer in any taxable year may elect to contribute to the support of the senior wellness in nutrition fund for the purpose of providing home delivered meals to seniors. Such contribution shall be in any whole dollar amount and shall not reduce the amount of state tax owed by such taxpayer. The commissioner shall include space on the business franchise income tax return, entitled "Meals on Wheels for Seniors", 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 senior wellness in nutrition fund and shall only be used for those purposes enumerated in section ninety-one-g of the state finance law.

§ 2. The tax law is amended by adding a new section 626-a to read as follows:

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

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§ 626-a. Gift for home delivered meals for seniors. Effective for any tax year commencing on or after January first, two thousand seventeen, an individual in any taxable year may elect to contribute to the support of the senior wellness in nutrition fund for the purpose of providing home delivered meals to seniors. 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, entitled "Meals on Wheels for Seniors", 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 senior wellness in nutrition fund and used only for the purposes enumerated in section ninety-one-g of the state finance law.

§ 3. The state finance law is amended by adding a new section 91-g to read as follows:

§ 91-g. Senior wellness in nutrition 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 "senior wellness in nutrition fund".

2. Such fund shall consist of all revenues received by the department of taxation and finance, pursuant to the provisions of section two hundred nine-K and section six hundred twenty-six-a 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 solely for senior wellness in nutrition programs approved by the state office for the aging, for the purpose of providing home delivered meals to seniors.

4. Monies shall be payable from the fund on the audit and warrant of the comptroller on vouchers approved and certified by the director of the state office for the aging.

5. To the extent practicable, the director of the state office for the aging shall ensure that all monies received during a fiscal year are expended prior to the end of such 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 senior wellness in nutrition fund during the preceding calendar year as the result of revenue derived pursuant to sections two hundred nine-K and six hundred twenty-six-a of the tax law.

7. On or before the first day of February each year, the director of the state office for the aging 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 aging, and chair of the assembly aging committee. 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 dispersed 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.

§ 4. This act shall take effect immediately.