S T A T E O F N E W Y O R K

5335

2009-2010 Regular Sessions

I N A S S E M B L Y

February 13, 2009

Introduced by M. of A. ENGLEBRIGHT -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing a gift for home delivered meals for seniors on the personal income tax form

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 626-a to read as follows:

S 626-A. GIFT FOR HOME DELIVERED MEALS FOR SENIORS. EFFECTIVE FOR ANY TAX YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND NINE, AN INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE SENIOR NUTRITION ASSISTANCE PROGRAM 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 NUTRITION ASSISTANCE PROGRAM AND USED ONLY FOR THE PURPOSE OF PROVIDING HOME DELIVERED MEALS TO SENIORS.

S 2. This act shall take effect immediately.

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

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