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

359--A

Cal. No. 22

2011-2012 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 5, 2011

Introduced by M. of A. MAGEE, MARKEY, CLARK -- Multi-Sponsored by -- M. of A. GLICK, McENENY, MORELLE, PERRY, SWEENEY -- read once and referred to the Committee on Ways and Means -- advanced to a third reading, amended and ordered reprinted, retaining its place on the order of third reading

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:

Section 1. The tax law is amended by adding a new section 625-a to read as follows:

S 625-A. GIFTS TO FOOD BANKS. EFFECTIVE FOR ANY TAXABLE YEAR COMMENCING ON OR AFTER JANUARY FIRST, TWO THOUSAND THIRTEEN, AN INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE STATE GIFTS TO FOOD BANKS FUND FOR FINANCIAL SUPPORT FOR REGIONAL FOOD BANKS. 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 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 GIFTS TO FOOD BANKS FUND AND USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION EIGHTY-TWO OF THE STATE FINANCE LAW.

S 2. The state finance law is amended by adding a new section 82 to read as follows:

S 82. GIFTS TO FOOD BANKS FUND. THE GIFTS TO FOOD BANKS FUND SHALL CONSIST OF ALL MONEYS RECEIVED BY THE DEPARTMENT OF TAXATION AND FINANCE FROM GIFTS TO FOOD BANKS PURSUANT TO SECTION SIX HUNDRED TWENTY-FIVE-A OF THE TAX LAW. SUCH MONEYS, AFTER APPROPRIATION BY THE LEGISLATURE, SHALL BE AVAILABLE TO THE OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE FOR THE DISTRIBUTION OF GRANTS TO REGIONAL FOOD BANKS ORGANIZED TO SERVE

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

LBD03558-03-1

SPECIFIC REGIONS THAT GENERALLY COLLECT AND REDISTRIBUTE FOOD DONATIONS TO ORGANIZATIONS SERVING PERSONS IN NEED. THE COMMISSIONER OF TEMPORARY AND DISABILITY ASSISTANCE IS HEREBY AUTHORIZED AND DIRECTED TO PROMULGATE RULES AND REGULATIONS NECESSARY FOR THE DISTRIBUTION OF SUCH GRANTS.

S 3. This act shall take effect immediately.