

7097--A

Cal. No. 339

2013-2014 Regular Sessions

I N A S S E M B L Y

May 1, 2013

Introduced by M. of A. MAGEE, MARKEY, CLARK -- Multi-Sponsored by -- M. of A. GLICK, 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:

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 FIFTEEN, 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

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

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

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

15 S 3. This act shall take effect immediately.