

1568

2015-2016 Regular Sessions

I N   A S S E M B L Y

January 12, 2015

---

Introduced by M. of A. MAGEE, MARKEY, CLARK -- Multi-Sponsored by -- M.  
of A. GLICK, MORELLE, PERRY -- 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  
authorizing a tax check-off for gifts to food banks

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-  
BLY, 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 SIXTEEN, 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,  
24    CREDITED, OR TRANSFERRED THERETO FROM ANY OTHER FUND OR SOURCE PURSUANT

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

LBD04758-02-5

1 TO LAW. NOTHING IN THIS SECTION SHALL PREVENT THE STATE FROM RECEIVING  
2 GRANTS, GIFTS OR BEQUESTS FOR THE PURPOSES OF THE FUND AS DEFINED IN  
3 THIS SECTION AND DEPOSITING THEM INTO THE FUND ACCORDING TO LAW.  
4 3. MONIES OF THE FUND SHALL, AFTER APPROPRIATION BY THE LEGISLATURE,  
5 BE MADE AVAILABLE TO THE OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE  
6 FOR GRANTS TO REGIONAL FOOD BANKS, ORGANIZED TO SERVE SPECIFIC REGIONS  
7 OF THE STATE, THAT GENERALLY COLLECT AND REDISTRIBUTE FOOD DONATIONS TO  
8 ORGANIZATIONS SERVING PERSONS IN NEED. MONIES SHALL BE PAYABLE FROM THE  
9 FUND BY THE COMMISSIONER OF TAXATION AND FINANCE ON VOUCHERS APPROVED BY  
10 THE COMMISSIONER OF TEMPORARY AND DISABILITY ASSISTANCE. THE COMMISSION-  
11 ER OF TEMPORARY AND DISABILITY ASSISTANCE SHALL PROMULGATE RULES AND  
12 REGULATIONS NECESSARY FOR THE DISTRIBUTION OF SUCH GRANTS.  
13 S 3. This act shall take effect immediately.