

2242

2015-2016 Regular Sessions

I N S E N A T E

January 22, 2015

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

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 SIXTEEN, AN INDIVIDUAL IN
5 ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE GIFTS TO FOOD BANKS FUND
6 FOR FINANCIAL SUPPORT FOR REGIONAL FOOD BANKS. SUCH CONTRIBUTION SHALL
7 BE IN ANY WHOLE DOLLAR AMOUNT AND SHALL NOT REDUCE THE AMOUNT OF STATE
8 TAX OWED BY SUCH INDIVIDUAL. THE COMMISSIONER SHALL INCLUDE SPACE ON THE
9 PERSONAL INCOME TAX RETURN TO ENABLE A TAXPAYER TO MAKE SUCH CONTRIB-
10 UTION. NOTWITHSTANDING ANY OTHER PROVISION OF LAW ALL REVENUES COLLECTED
11 PURSUANT TO THIS SECTION SHALL BE CREDITED TO THE GIFTS TO FOOD BANKS
12 FUND AND USED ONLY FOR THOSE PURPOSES ENUMERATED IN SECTION EIGHTY-TWO
13 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 JOINT CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE AND THE STATE
18 COMPTROLLER A SPECIAL FUND TO BE KNOWN AS THE "GIFTS TO FOOD BANKS
19 FUND". MONIES IN THE FUND SHALL BE KEPT SEPARATE FROM AND NOT COMMINGLED
20 WITH OTHER FUNDS HELD IN THE JOINT CUSTODY OF THE COMMISSIONER OF TAXA-
21 TION AND FINANCE AND THE STATE COMPTROLLER.
22 2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED BY THE DEPARTMENT
23 OF TAXATION AND FINANCE PURSUANT TO THE PROVISIONS OF SECTION SIX
24 HUNDRED TWENTY-FIVE-A OF THE TAX LAW AND ALL OTHER MONEY APPROPRIATED,

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

LBD04758-01-5

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