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

2242--A

2015-2016 Regular Sessions

I N S E N A T E

January 22, 2015

Introduced by Sens. LARKIN, PANEPINTO -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 SEVENTEEN, AN INDIVIDUAL IN ANY TAXABLE YEAR MAY ELECT TO CONTRIBUTE TO THE 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. 1. THERE IS HEREBY ESTABLISHED IN THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE AND THE STATE COMPTROLLER A SPECIAL FUND TO BE KNOWN AS THE "GIFTS TO FOOD BANKS FUND". MONIES IN THE FUND SHALL BE KEPT SEPARATE FROM AND NOT COMMINGLED WITH OTHER FUNDS HELD IN THE JOINT CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE AND THE STATE COMPTROLLER.

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

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2. SUCH FUND SHALL CONSIST OF ALL REVENUES RECEIVED BY THE DEPARTMENT OF TAXATION AND FINANCE PURSUANT TO THE PROVISIONS OF SECTION SIX HUNDRED TWENTY-FIVE-A OF THE TAX LAW AND ALL OTHER MONEY APPROPRIATED, CREDITED, OR TRANSFERRED THERETO FROM ANY OTHER FUND OR SOURCE PURSUANT TO LAW. NOTHING IN THIS SECTION SHALL PREVENT THE STATE FROM RECEIVING GRANTS, GIFTS OR BEQUESTS FOR THE PURPOSES OF THE FUND AS DEFINED IN THIS SECTION AND DEPOSITING THEM INTO THE FUND ACCORDING TO LAW.

3. MONIES OF THE FUND SHALL, AFTER APPROPRIATION BY THE LEGISLATURE, BE MADE AVAILABLE TO THE OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE FOR GRANTS TO REGIONAL FOOD BANKS, ORGANIZED TO SERVE SPECIFIC REGIONS OF THE STATE, THAT GENERALLY COLLECT AND REDISTRIBUTE FOOD DONATIONS TO ORGANIZATIONS SERVING PERSONS IN NEED. MONIES SHALL BE PAYABLE FROM THE FUND BY THE STATE COMPTROLLER ON VOUCHERS APPROVED BY THE COMMISSIONER OF TEMPORARY AND DISABILITY ASSISTANCE. THE COMMISSIONER OF TEMPORARY AND DISABILITY ASSISTANCE SHALL PROMULGATE RULES AND REGULATIONS NECESSARY FOR THE DISTRIBUTION OF SUCH GRANTS.

S 3. This act shall take effect immediately.