

8938

I N S E N A T E

June 6, 2018

Introduced by Sen. FUNKE -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

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 § 625-A. GIFTS TO FOOD BANKS. EFFECTIVE FOR ANY TAXABLE YEAR COMMENC-
4 ING ON OR AFTER JANUARY FIRST, TWO THOUSAND NINETEEN, 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 § 2. The state finance law is amended by adding a new section 82 to
15 read as follows:

16 § 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
25 TO LAW. NOTHING IN THIS SECTION SHALL PREVENT THE STATE FROM RECEIVING
26 GRANTS, GIFTS OR BEQUESTS FOR THE PURPOSES OF THE FUND AS DEFINED IN
27 THIS SECTION AND DEPOSITING THEM INTO THE FUND ACCORDING TO LAW.

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

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

10 4. TO THE EXTENT PRACTICABLE, THE COMMISSIONER OF THE OFFICE OF TEMPO-
11 RARY AND DISABILITY ASSISTANCE SHALL ENSURE THAT ALL MONIES RECEIVED
12 DURING A FISCAL YEAR ARE EXPENDED PRIOR TO THE END OF THAT FISCAL YEAR.

13 5. ON OR BEFORE THE FIRST DAY OF FEBRUARY EACH YEAR, THE COMPTROLLER
14 SHALL CERTIFY TO THE GOVERNOR, TEMPORARY PRESIDENT OF THE SENATE, SPEAK-
15 ER OF THE ASSEMBLY, CHAIR OF THE SENATE FINANCE COMMITTEE AND CHAIR OF
16 THE ASSEMBLY WAYS AND MEANS COMMITTEE, THE AMOUNT OF MONEY DEPOSITED IN
17 THE GIFTS TO FOOD BANKS FUND DURING THE PRECEDING CALENDAR YEAR AS THE
18 RESULT OF REVENUE DERIVED PURSUANT TO SECTION SIX HUNDRED TWENTY-FIVE-A
19 OF THE TAX LAW.

20 6. ON OR BEFORE THE FIRST DAY OF FEBRUARY EACH YEAR, THE COMMISSIONER
21 OF THE OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE SHALL PROVIDE A
22 WRITTEN REPORT TO THE TEMPORARY PRESIDENT OF THE SENATE, SPEAKER OF THE
23 ASSEMBLY, CHAIR OF THE SENATE FINANCE COMMITTEE, CHAIR OF THE ASSEMBLY
24 WAYS AND MEANS COMMITTEE, CHAIR OF THE SENATE COMMITTEE ON SOCIAL
25 SERVICES, CHAIR OF THE ASSEMBLY SOCIAL SERVICES COMMITTEE, AND THE
26 PUBLIC. SUCH REPORT SHALL INCLUDE HOW THE MONIES OF THE FUND WERE
27 UTILIZED DURING THE PRECEDING CALENDAR YEAR AND SHALL INCLUDE:

28 (A) THE AMOUNT OF MONEY DISPERSED FROM THE FUND;
29 (B) THE RECIPIENTS OF AWARDS FROM THE FUND;
30 (C) THE AMOUNT AWARDED TO EACH RECIPIENT;
31 (D) THE PURPOSES FOR WHICH SUCH AWARDS WERE GRANTED; AND
32 (E) A SUMMARY FINANCIAL PLAN FOR SUCH MONIES WHICH SHALL INCLUDE ESTI-
33 MATES OF ALL RECEIPTS AND ALL DISBURSEMENTS FOR THE CURRENT AND SUCCEED-
34 ING FISCAL YEARS, ALONG WITH THE ACTUAL RESULTS FROM THE PRIOR FISCAL
35 YEAR.

36 § 3. This act shall take effect immediately.