STATE OF NEW YORK

2768

2017-2018 Regular Sessions

IN SENATE

January 17, 2017

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

AN ACT to amend the state finance law and the tax law, in relation to establishing the New York farm to school and school garden fund

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The state finance law is amended by adding a new section 97-ff to read as follows:

§ 97-ff. New York farm to school and school garden fund. 1. There is hereby established in the joint custody of the state comptroller and the commissioner of taxation and finance a fund to be known as the "New York farm to school and school garden fund".

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 moneys appropriated, credited, or transferred thereto from any other fund or source pursuant to law. Nothing in this section shall prevent the state from soliciting and 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. Moneys of the fund shall be expended for the purposes of establishing school gardens and purchasing equipment and educational materials to promote students' consumption of local products conducted in cooperation with the department of agriculture and markets. Such department shall be authorized to create further criteria and limits on such funding if necessary. Moneys shall be paid out of the fund on the audit and warrant of the state comptroller on vouchers approved by the commissioner of agriculture and markets. Any interest received by the comptroller on moneys on deposit in the New York farm to school and school garden fund shall be retained in and become part of such fund.

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

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§ 2. The tax law is amended by adding a new section 625-a to read as follows:

§ 625-a. Gift for the New York farm to school and school garden fund. An individual in any taxable year may elect to contribute to the New York farm to school and school garden fund to help establish school gardens and purchase equipment and educational materials to promote students' consumption of local products. The 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 New York farm to school and school garden fund and used only for those purposes enumerated in section ninety-seven-ff of the state finance law.

§ 3. This act shall take effect ninety days after it shall have become a law.