

STATE OF NEW YORK

9740

IN ASSEMBLY

February 6, 2020

Introduced by M. of A. ENGLEBRIGHT -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the senior wellness in nutrition fund

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

1 Section 1. Section 209-M of the tax law, as added by a chapter of the
2 laws of 2019, amending the tax law and the state finance law relating to
3 establishing a gift for home delivered meals for seniors on the business
4 franchise and personal income tax forms and establishing the senior
5 wellness in nutrition fund, as proposed in legislative bills numbers
6 S.5987 and A.4632, is amended to read as follows:

7 § 209-M. Gift for home delivered meals for seniors. Effective for any
8 tax year commencing on or after January first, two thousand nineteen, a
9 taxpayer in any taxable year may elect to contribute to the support of
10 the senior wellness in nutrition fund for the purpose of providing home
11 delivered meals to seniors. Such contribution shall be in any whole
12 dollar amount and shall not reduce the amount of state tax owed by such
13 taxpayer. The commissioner shall include space on the business franchise
14 income tax return, entitled "[~~Meals on Wheels~~] Home Delivered Meals for
15 Seniors", to enable a taxpayer to make such contribution. Notwithstanding
16 any other provision of law, all revenues collected pursuant to this
17 section shall be credited to the senior wellness in nutrition fund and
18 shall only be used for those purposes enumerated in section ninety-one-g
19 of the state finance law.

20 § 2. Section 626-a of the tax law, as added by a chapter of the laws
21 of 2019, amending the tax law and the state finance law relating to
22 establishing a gift for home delivered meals for seniors on the business
23 franchise and personal income tax forms and establishing the senior
24 wellness in nutrition fund, as proposed in legislative bills numbers
25 S.5987 and A.4632, is amended to read as follows:

26 § 626-a. Gift for home delivered meals for seniors. Effective for any
27 tax year commencing on or after January first, two thousand nineteen, an
28 individual in any taxable year may elect to contribute to the support of

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

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1 the senior wellness in nutrition fund for the purpose of providing home
2 delivered meals to seniors. Such contribution shall be in any whole
3 dollar amount and shall not reduce the amount of state tax owed by such
4 individual. The commissioner shall include space on the personal income
5 tax return, entitled "[~~Meals-on-Wheels~~] Home Delivered Meals for
6 Seniors", to enable a taxpayer to make such contribution. Notwithstand-
7 ing any other provision of law, all revenues collected pursuant to this
8 section shall be credited to the senior wellness in nutrition fund and
9 used only for the purposes enumerated in section ninety-one-g of the
10 state finance law.

11 § 3. This act shall take effect on the same date and in the same
12 manner as a chapter of the laws of 2019, amending the tax law and the
13 state finance law relating to establishing a gift for home delivered
14 meals for seniors on the business franchise and personal income tax
15 forms and establishing the senior wellness in nutrition fund, as
16 proposed in legislative bills numbers S.5987 and A.4632, takes effect.