

STATE OF NEW YORK

3804

2019-2020 Regular Sessions

IN SENATE

February 14, 2019

Introduced by Sens. MAY, 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:

1 Section 1. The state finance law is amended by adding a new section
2 97-ff to read as follows:

3 § 97-ff. New York farm to school and school garden fund. 1. There is
4 hereby established in the joint custody of the state comptroller and the
5 commissioner of taxation and finance a fund to be known as the "New York
6 farm to school and school garden fund".

7 2. Such fund shall consist of all revenues received by the department
8 of taxation and finance, pursuant to the provisions of section six
9 hundred twenty-five-a of the tax law, and all other moneys appropriated,
10 credited, or transferred thereto from any other fund or source pursuant
11 to law. Nothing in this section shall prevent the state from soliciting
12 and receiving grants, gifts or bequests for the purposes of the fund as
13 defined in this section and depositing them into the fund according to
14 law.

15 3. Moneys of the fund shall be expended for the purposes of establish-
16 ing school gardens and purchasing equipment and educational materials to
17 promote students' consumption of local products conducted in cooperation
18 with the department of agriculture and markets. Such department shall be
19 authorized to create further criteria and limits on such funding if
20 necessary. Moneys shall be paid out of the fund on the audit and warrant
21 of the state comptroller on vouchers approved by the commissioner of
22 agriculture and markets. Any interest received by the comptroller on
23 moneys on deposit in the New York farm to school and school garden fund
24 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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1 § 2. The tax law is amended by adding a new section 625-a to read as
2 follows:

3 § 625-a. Gift for the New York farm to school and school garden fund.
4 An individual in any taxable year may elect to contribute to the New
5 York farm to school and school garden fund to help establish school
6 gardens and purchase equipment and educational materials to promote
7 students' consumption of local products. The contribution shall be in
8 any whole dollar amount and shall not reduce the amount of state tax
9 owed by such individual. The commissioner shall include space on the
10 personal income tax return to enable a taxpayer to make such contrib-
11 ution. Notwithstanding any other provision of law all revenues collected
12 pursuant to this section shall be credited to the New York farm to
13 school and school garden fund and used only for those purposes enumer-
14 ated in section ninety-seven-ff of the state finance law.

15 § 3. This act shall take effect on the ninetieth day after it shall
16 have become a law.