

# 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.

LBD04048-01-9

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.