

# STATE OF NEW YORK

5987

2019-2020 Regular Sessions

## IN SENATE

May 16, 2019

Introduced by Sen. SANDERS -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law and the state finance law, in relation to establishing a gift for home delivered meals for seniors on the business franchise and personal income tax forms and establishing 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. The tax law is amended by adding a new section 209-M to  
2 read as follows:

3 § 209-M. Gift for home delivered meals for seniors. Effective for any  
4 tax year commencing on or after January first, two thousand nineteen, a  
5 taxpayer in any taxable year may elect to contribute to the support of  
6 the senior wellness in nutrition fund for the purpose of providing home  
7 delivered meals to seniors. Such contribution shall be in any whole  
8 dollar amount and shall not reduce the amount of state tax owed by such  
9 taxpayer. The commissioner shall include space on the business franchise  
10 income tax return, entitled "Meals on Wheels for Seniors", to enable a  
11 taxpayer to make such contribution. Notwithstanding any other provision  
12 of law, all revenues collected pursuant to this section shall be credit-  
13 ed to the senior wellness in nutrition fund and shall only be used for  
14 those purposes enumerated in section ninety-one-g of the state finance  
15 law.

16 § 2. The tax law is amended by adding a new section 626-a to read as  
17 follows:

18 § 626-a. Gift for home delivered meals for seniors. Effective for any  
19 tax year commencing on or after January first, two thousand nineteen, an  
20 individual in any taxable year may elect to contribute to the support of  
21 the senior wellness in nutrition fund for the purpose of providing home  
22 delivered meals to seniors. Such contribution shall be in any whole  
23 dollar amount and shall not reduce the amount of state tax owed by such

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

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1 individual. The commissioner shall include space on the personal income  
2 tax return, entitled "Meals on Wheels for Seniors", to enable a taxpayer  
3 to make such contribution. Notwithstanding any other provision of law,  
4 all revenues collected pursuant to this section shall be credited to the  
5 senior wellness in nutrition fund and used only for the purposes enumer-  
6 ated in section ninety-one-g of the state finance law.

7 § 3. The state finance law is amended by adding a new section 91-g to  
8 read as follows:

9 § 91-g. Senior wellness in nutrition fund. 1. There is hereby estab-  
10 lished in the joint custody of the commissioner of taxation and finance  
11 and the comptroller, a special fund to be known as the "senior wellness  
12 in nutrition fund".

13 2. Such fund shall consist of all revenues received by the department  
14 of taxation and finance, pursuant to the provisions of section two  
15 hundred nine-M and section six hundred twenty-six-a of the tax law, and  
16 all other moneys appropriated, credited or transferred thereto from any  
17 other fund or source pursuant to law. Nothing in this section shall  
18 prevent the state from receiving grants, gifts or bequests for the  
19 purposes of the fund as defined in this section and depositing them into  
20 the fund according to law.

21 3. Monies of the fund shall be expended solely for senior wellness in  
22 nutrition programs approved by the state office for the aging, for the  
23 purpose of providing home delivered meals to seniors.

24 4. Monies shall be payable from the fund on the audit and warrant of  
25 the comptroller on vouchers approved and certified by the director of  
26 the state office for the aging.

27 5. To the extent practicable, the director of the state office for the  
28 aging shall ensure that all monies received during a fiscal year are  
29 expended prior to the end of such fiscal year.

30 6. On or before the first day of February each year, the comptroller  
31 shall certify to the governor, temporary president of the senate, speak-  
32 er of the assembly, chair of the senate finance committee and chair of  
33 the assembly ways and means committee, the amount of money deposited in  
34 the senior wellness in nutrition fund during the preceding calendar year  
35 as the result of revenue derived pursuant to sections two hundred nine-M  
36 and six hundred twenty-six-a of the tax law.

37 7. On or before the first day of February each year, the director of  
38 the state office for the aging shall provide a written report to the  
39 temporary president of the senate, speaker of the assembly, chair of the  
40 senate finance committee, chair of the assembly ways and means commit-  
41 tee, chair of the senate committee on aging, and chair of the assembly  
42 aging committee. Such report shall include how the monies of the fund  
43 were utilized during the preceding calendar year and shall include:

- 44 (i) the amount of money dispersed from the fund;  
45 (ii) recipients of awards from the fund;  
46 (iii) the amount awarded to each; and  
47 (iv) the purposes for which such awards were granted.

48 § 4. This act shall take effect immediately.