STATE OF NEW YORK

7166

IN SENATE

January 10, 2020

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

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:

Section 1. Section 209-M of the tax law, as added by a chapter of the laws of 2019, amending the tax law and the state finance law relating 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, as proposed in legislative bills numbers S.5987 and A.4632, is amended to read as follows:

§ 209-M. Gift for home delivered meals for seniors. Effective for any tax year commencing on or after January first, two thousand nineteen, a taxpayer in any taxable year may elect to contribute to the support of the senior wellness in nutrition fund for the purpose of providing home delivered meals to seniors. Such contribution shall be in any whole dollar amount and shall not reduce the amount of state tax owed by such taxpayer. The commissioner shall include space on the business franchise income tax return, entitled "[~~Meals on Wheels~~] **Home Delivered Meals** for Seniors", 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 senior wellness in nutrition fund and shall only be used for those purposes enumerated in section ninety-one-g of the state finance law.

§ 2. Section 626-a of the tax law, as added by a chapter of the laws of 2019, amending the tax law and the state finance law relating 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, as proposed in legislative bills numbers S.5987 and A.4632, is amended to read as follows:

§ 626-a. Gift for home delivered meals for seniors. Effective for any tax year commencing on or after January first, two thousand nineteen, an 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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the senior wellness in nutrition fund for the purpose of providing home delivered meals to seniors. Such 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, entitled "[~~Meals on Wheels~~] **Home Delivered Meals** for Seniors", 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 senior wellness in nutrition fund and used only for the purposes enumerated in section ninety-one-g of the state finance law.

§ 3. This act shall take effect on the same date and in the same manner as a chapter of the laws of 2019, amending the tax law and the state finance law relating 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, as proposed in legislative bills numbers S.5987 and A.4632, takes effect.