STATE OF NEW YORK

1231

2025-2026 Regular Sessions

IN SENATE

January 8, 2025

Introduced by Sens. MAY, HARCKHAM -- 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:

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

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

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

3. Moneys of the fund shall be expended for the purposes of establishing school gardens and purchasing equipment and educational materials to promote students' consumption of local products conducted in cooperation with the department of agriculture and markets. Such department shall be authorized to create further criteria and limits on such funding if necessary. Moneys shall be paid out of the fund on the audit and warrant of the state comptroller on vouchers approved by the commissioner of agriculture and markets. Any interest received by the comptroller on moneys on deposit in the New York farm to school and school garden fund 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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4. On or before the first day of February each year, the commissioner of education shall provide a written report to the temporary president of the senate, speaker of the assembly, chair of the senate finance committee, chair of the assembly ways and means committee, chairs of the senate committees on education and agriculture, chairs of the assembly agriculture and education committees, the state comptroller and the public. Such report shall include how the monies of the fund were utilized during the preceding calendar year, and shall include:

(a) the amount of money dispersed from the fund and the award process used for such disbursements;

(b) recipients of awards from the fund;

(c) the amount awarded to each;

(d) the purposes for which such awards were granted; and

(e) a summary financial plan for such monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

§ 2. The tax law is amended by adding a new section 625-b to read as follows:

§ 625-b. Gift for the New York farm to school and school garden fund. An individual in any taxable year may elect to contribute to the New York farm to school and school garden fund to help establish school gardens and purchase equipment and educational materials to promote students' consumption of local products. The 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 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 New York farm to school and school garden fund and used only for those purposes enumerated in section ninety-seven-ii of the state finance law.

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