

CHAPTER 217

AN ACT concerning voluntary contributions through gross income tax returns to support AIDS services activities, supplementing chapter 9 of Title 54A of the New Jersey Statutes.

BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey:*

C.54A:9-25.19 NJ-AIDS Services Fund; tax return contribution.

1. a. There is established in the Department of the Treasury a special fund to be known as the "NJ-AIDS Services Fund."

b. Each taxpayer shall have the opportunity to indicate on the taxpayer's New Jersey gross income tax return that a portion of the taxpayer's tax refund or an enclosed contribution be deposited in the special fund.

c. Any costs incurred by the Division of Taxation for collection or administration attributable to this section may be deducted from the receipts collected pursuant to this section, as determined by the Director of the Division of Budget and Accounting in the Department of the Treasury. The State Treasurer shall deposit into the "NJ-AIDS Services Fund" net contributions collected pursuant to this section for distribution to the Commissioner of Health and Senior Services, for grants to agencies within the State assisting and supporting individuals living with HIV/AIDS.

d. The Legislature shall annually appropriate all funds deposited in the "NJ-AIDS Services Fund" to the Department of Health and Senior Services and the Department of the Treasury in accordance with the purposes and provisions of this act.

2. This act shall take effect immediately and apply to taxable years beginning on or after January 1 following enactment.

Approved August 24, 2001.