

CHAPTER 124

An Act concerning voluntary contributions through gross income tax returns and supplementing Title 54A of the New Jersey Statutes.

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

C.54A:9-25.25 “Community Food Pantry Fund.”

1. a. There is established in the Department of the Treasury a special fund to be known as the “Community Food Pantry 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 shall be deposited in the special fund in accordance with the provisions of P.L.1999, c.21 (C.54A:9-25.14).

c. Any costs incurred by the Division of Taxation for collection or administration attributable to this section may be deducted from receipts collected pursuant to this section, as determined by the Director of the Division of Budget and Accounting. The State Treasurer shall deposit net contributions collected pursuant to this section into the “Community Food Pantry Fund.”

d. The Legislature shall annually appropriate all funds deposited in the “Community Food Pantry Fund” to the Department of Agriculture for distribution to community food pantries through the State Food Purchase Program. All such funds received by community food pantries shall be utilized exclusively for the purchase of food. The Department of Agriculture shall cooperate with the Department of Human Services and the Department of Health and Senior Services to distribute the funds.

C.54A:9-25.26 “Cat and Dog Spay/Neuter Fund.”

2. a. There is hereby established in the Department of the Treasury a special fund to be known as the “Cat and Dog Spay/Neuter 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 such fund.

c. Any costs incurred by the Division of Taxation for collection or administration attributable to this section may be deducted from receipts collected pursuant to this section, as determined by the Director of the Division of Budget and Accounting. The State Treasurer shall deposit net contributions collected pursuant to this section into the “Cat and Dog Spay/Neuter Fund.”

d. The Legislature shall annually appropriate all moneys deposited in the “Cat and Dog Spay/Neuter Fund” established pursuant to subsection a. of this section to the “Animal Population Control Fund,” established pursuant to section 6 of P.L.1983, c.172 (C.4:19A-5).

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

Approved September 8, 2009.