

CHAPTER 211

AN ACT concerning voluntary contributions through gross income tax returns to the “American Red Cross-NJ Fund”.

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

C.54A:9-25.30 “American Red Cross-NJ Fund.”

1. a. There is established in the Department of the Treasury a special fund to be known as the “American Red Cross-NJ 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.

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 act, as determined by the Director of the Division of Budget and Accounting in the Department of the Treasury. The State Treasurer shall deposit net contributions collected pursuant to this section to the “American Red Cross-NJ Fund.”

d. The Legislature shall annually appropriate all funds deposited in the “American Red Cross-NJ Fund” to the American Red Cross of Central New Jersey for allocation to each of the New Jersey Chapters of the American Red Cross to support its programs of emergency response with its aim of preventing and relieving suffering.

2. This act shall take effect immediately and section 1 shall apply to taxable years commencing on or after January 1 of the year of enactment.

Approved January 17, 2012.