

## CHAPTER 13

**AN ACT** concerning voluntary contributions through gross income tax returns to support New Jersey athletes participating in the 2014 Special Olympics USA Games, 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:9-25.32 “2014 NJ Special Olympics Home Team Fund.”

1. a. There is established in the Department of the Treasury a special fund to be known as the “2014 NJ Special Olympics Home Team Fund.”

b. For the taxable years beginning in calendar years 2012 and 2013, a 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 “2014 NJ Special Olympics Home Team Fund” in accordance with the provisions of section 1 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 in the Department of the Treasury. The State Treasurer shall deposit net contributions collected pursuant to this section into the “2014 NJ Special Olympics Home Team Fund.”

d. The Legislature shall annually appropriate all funds deposited in the “2014 NJ Special Olympics Home Team Fund” to Special Olympics New Jersey. All monies appropriated to Special Olympics New Jersey shall be used solely to fund expenses associated with the training of New Jersey athletes participating in the 2014 Special Olympics USA Games and the participation of New Jersey athletes in the 2014 Special Olympics USA Games, including but not limited to: equipment, insurance, room and board, travel, and uniforms.

e. On the first day of the seventh month after the conclusion of the 2014 Special Olympics USA Games, monies within the “2014 NJ Special Olympics Home Team Fund” shall be appropriated to Special Olympics New Jersey and used solely to fund expenses associated with New Jersey athletes’ training for and participation in future Special Olympics games, including but not limited to: equipment, insurance, room and board, travel, and uniforms.

2. This act shall take effect immediately.

Approved January 29, 2013.