

## CHAPTER 80

**AN ACT** allowing gross income taxpayers to use their gross income tax returns to make voluntary contributions to the ALS Association for services to New Jersey residents, 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:9-25.38 “ALS Association Support Fund.”

1. a. There is established in the Department of the Treasury a special fund to be known as the “ALS Association Support Fund.”

b. For taxable years beginning on or after the date of enactment of this section, 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 gross income tax refund or an enclosed contribution be deposited in the ALS Association Support Fund and used in accordance with this section.

c. The costs incurred by the Division of Taxation for collection or administration attributable to the ALS Association Support Fund may be deducted from contributions 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 ALS Association Support Fund.

d. The Legislature shall annually appropriate the moneys deposited in the ALS Association Support Fund established pursuant to subsection a. of this section to the ALS Association to provide support services to New Jersey residents as follows: 50 percent of the amounts deposited in the fund shall be appropriated to the Greater Philadelphia Chapter of the ALS Association serving residents in southern New Jersey and 50 percent shall be appropriated to the Greater New York Chapter of the ALS Association serving residents in central and northern New Jersey.

2. This act shall take effect immediately.

Approved December 11, 2014.