

## CHAPTER 158

**AN ACT** allowing gross income taxpayers to use their gross income tax returns to make voluntary contributions to the Boy Scouts of America Councils in New Jersey, 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:9-25.42 “Boy Scouts of America Councils in New Jersey Fund.”

1. a. There is established in the Department of the Treasury a special fund to be known as the “Boy Scouts of America Councils in New Jersey Fund.”

b. For taxable years beginning on or after the date of enactment of this section, 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 gross income tax refund or an enclosed contribution be deposited in the Boy Scouts of America Councils in New Jersey Fund and be distributed in equal amounts among the chartered local councils of the Boy Scouts of America in New Jersey to support programs and services.

c. The costs incurred by the Division of Taxation for collection or administration attributable to the Boy Scouts of America Councils in New Jersey 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 Boy Scouts of America Councils in New Jersey Fund for distribution in equal amounts among the chartered local councils of the Boy Scouts of America in New Jersey to support programs and services.

d. The Legislature shall annually appropriate all moneys deposited in the Boy Scouts of America Councils in New Jersey Fund established pursuant to subsection a. of this section for distribution in equal amounts among the chartered local councils of the Boy Scouts of America in New Jersey to support programs and services. The distribution shall be administered by the Monmouth Council of Boy Scouts of America or its successor. To administer the distribution amongst the chartered local councils of the Boy Scouts of America in New Jersey, the Monmouth Council of Boy Scouts of America shall establish an account and make the distribution in equal amounts among the chartered local councils of the Boy Scouts of America in New Jersey on no less than an annual basis.

2. This act shall take effect immediately.

Approved July 21, 2017.