

CHAPTER 197

AN ACT enabling the collection of voluntary contributions for the Jersey Fresh Program 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:9-25.44 "Jersey Fresh Program Fund."

1. a. There is established in the Department of the Treasury a special fund to be known as the "Jersey Fresh Program 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 section, as determined by the Director of the Division of Budget and Accounting. The State Treasurer shall deposit net contributions collected pursuant to this act into the "Jersey Fresh Program Fund."

d. The Legislature shall annually appropriate all funds deposited in the " Jersey Fresh Program Fund" established pursuant to this section to the Department of Agriculture for the purposes of providing support to the Jersey Fresh Program, which shall include, but need not be limited to, funding advertising, promotional, and quality grading program activities to inform consumers about the availability of locally grown agricultural products.

e. As used in this section, "Jersey Fresh Program" means Jersey Fresh for fruits and vegetables, Jersey Grown for nursery crops, Jersey Seafood for aquacultured and wild-caught fish and shellfish, Jersey Equine for equine livestock, and Made with Jersey Fresh for processed food made with New Jersey sourced agricultural products.

2. This act shall take effect immediately and apply to taxable years beginning on or after January 1 next following the date of enactment.

Approved August 7, 2017.