

CHAPTER 295

AN ACT concerning voluntary contributions through gross income tax returns to support the Meals on Wheels program in New Jersey, 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:9-25.46 "Meals on Wheels in New Jersey Fund."

1. a. There is established in the Department of the Treasury a special fund to be known as the "Meals on Wheels in New Jersey Fund."

b. 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 "Meals on Wheels in New Jersey 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 in the Department of the Treasury. The State Treasurer shall deposit net contributions collected pursuant to this section into the "Meals on Wheels in New Jersey Fund."

d. The Legislature shall annually appropriate all monies deposited in the "Meals on Wheels in New Jersey Fund" established pursuant to this section for distribution to the Meals on Wheels America organization for allocation to each of the independently-run local programs operating in the State of New Jersey to support its programs enabling senior citizens to live healthier lives in their own home.

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

Approved January 13, 2020.