

54A:9-25.25

LEGISLATIVE HISTORY CHECKLIST

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LAWS OF: 2009 **CHAPTER:** 124

NJSA: 54A:9-25.25 (Provides for voluntary contributions by taxpayers on gross income tax returns to Community Food Pantry Fund and to Cat and Dog Spay/Neuter Fund)

BILL NO: A2513 (Substituted for S2430)

SPONSOR(S) Johnson and Others

DATE INTRODUCED: March 13, 2008

COMMITTEE: **ASSEMBLY:** Health and Senior Services

SENATE: Health, Human Services and Senior Citizens
Budget and Appropriations

AMENDED DURING PASSAGE: Yes

DATE OF PASSAGE: **ASSEMBLY:** June 25, 2009

SENATE: June 25, 2009

DATE OF APPROVAL: September 8, 2009

FOLLOWING ARE ATTACHED IF AVAILABLE:

FINAL TEXT OF BILL (Second Reprint enacted)

A2513

SPONSOR'S STATEMENT: (Begins on page 2 of original bill) Yes

COMMITTEE STATEMENT: **ASSEMBLY:** Yes

SENATE: Yes Health 1-26-09
Budget 5-14-09

(Audio archived recordings of the committee meetings, corresponding to the date of the committee statement, *may possibly* be found at www.njleg.state.nj.us)

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL ESTIMATE: No

S2430

SPONSOR'S STATEMENT: (Begins on page 2 of original bill) Yes

COMMITTEE STATEMENT: **ASSEMBLY:** No

SENATE: Yes Health 1-26-09
Budget 5-14-09

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL NOTE: Yes

(continued)

VETO MESSAGE:

No

GOVERNOR'S PRESS RELEASE ON SIGNING:

Yes 9-8-09

FOLLOWING WERE PRINTED:

To check for circulating copies, contact New Jersey State Government Publications at the State Library (609) 278-2640 ext.103 or <mailto:refdesk@njstatelib.org>

REPORTS:

Yes

974.90 2009 report to the Legislature/prepared by Lisa Ashbaugh, Division of Family Development,
F686 New Jersey Department of Human Services. Trenton, N.J.: New Jersey Dept. of Human Services, [2009]
2009 <http://www.njstatelib.org/digit/f686/f6862009.pdf>
2010

HEARINGS:

No

NEWSPAPER ARTICLES:

Yes

"Corzine signs bills to combat homelessness and support food pantries," NewJerseyNewsroom.com, 9-9-2009,
<http://www.newjerseynewsroom.com/state/corzine-signs-bills-to-combat-homelessness-and-support-food-pantries>

LAW/RWH

[Second Reprint]

ASSEMBLY, No. 2513

STATE OF NEW JERSEY
213th LEGISLATURE

INTRODUCED MARCH 13, 2008

Sponsored by:

Assemblyman GORDON M. JOHNSON

District 37 (Bergen)

Assemblyman WAYNE P. DEANGELO

District 14 (Mercer and Middlesex)

Assemblyman ERIC MUNOZ

District 21 (Essex, Morris, Somerset and Union)

Assemblywoman ELEASE EVANS

District 35 (Bergen and Passaic)

Assemblyman HERB CONAWAY, JR.

District 7 (Burlington and Camden)

Assemblyman ALBERT COUTINHO

District 29 (Essex and Union)

Co-Sponsored by:

Assemblywoman Stender, Assemblyman O'Scanlon, Assemblywomen Wagner, Jasey, Assemblyman Vas, Assemblywomen Greenstein, Pou, Love, Assemblymen Moriarty, Chivukula, Cryan, Senators Redd, Gordon, Ruiz, Madden and Turner

SYNOPSIS

Provides for voluntary contributions by taxpayers on gross income tax returns to Community Food Pantry Fund and to Cat and Dog Spay/Neuter Fund.

CURRENT VERSION OF TEXT

As reported by the Senate Health, Human Services and Senior Citizens Committee on January 26, 2009, with amendments.

(Sponsorship Updated As Of: 6/26/2009)

1 **An Act** concerning voluntary contributions through gross income
 2 tax returns ²[to a Community Food Pantry Fund,] and²
 3 supplementing Title 54A of the New Jersey Statutes.

4
 5 **BE IT ENACTED** by the Senate and General Assembly of the State
 6 of New Jersey:

7
 8 1. a. There is established in the Department of the Treasury a
 9 special fund to be known as the “Community Food Pantry Fund.”

10 b. Each taxpayer shall have the opportunity to indicate on the
 11 taxpayer's New Jersey gross income tax return that a portion of the
 12 taxpayer's tax refund or an enclosed contribution shall be deposited
 13 in the special fund in accordance with the provisions of P.L.1999,
 14 c.21 (C.54A:9-25.14).

15 c. Any costs incurred by the Division of Taxation for collection
 16 or administration attributable to this ²[act] section² may be
 17 deducted from receipts collected pursuant to this ²[act,] section² as
 18 determined by the Director of the Division of Budget and
 19 Accounting. The State Treasurer shall deposit net contributions
 20 collected pursuant to this ²[act] section² into the “Community Food
 21 Pantry Fund.”

22 d. The Legislature shall annually appropriate all funds
 23 deposited in the “Community Food Pantry Fund” to the Department
 24 of ¹[Human Services] Agriculture¹ for distribution to community
 25 food pantries ¹through the State Food Purchase Program. All such
 26 funds received by community food pantries shall be utilized
 27 exclusively for the purchase of food¹. The Department of ¹[Human
 28 Services may] Agriculture shall¹ cooperate with the Department of
 29 ¹[Agriculture] Human Services¹ and the Department of Health and
 30 Senior Services to distribute the funds.

31 ¹[e. Prior to the first distribution of the funds to community
 32 food pantries, representatives from food pantries shall advise the
 33 Department of Human Services on their operating procedures,
 34 current sources of funding, and mechanisms for securing other grant
 35 funding.]¹

36
 37 ²2. a. There is hereby established in the Department of the
 38 Treasury a special fund to be known as the “Cat and Dog
 39 Spay/Neuter Fund.”

40 b. Each taxpayer shall have the opportunity to indicate on the
 41 taxpayer's New Jersey gross income tax return that a portion of the
 42 taxpayer's tax refund or an enclosed contribution be deposited in
 43 such fund.

EXPLANATION – Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹Assembly AHE committee amendments adopted October 23, 2008.

²Senate SHH committee amendments adopted January 26, 2009.

1 c. Any costs incurred by the Division of Taxation for collection
2 or administration attributable to this section may be deducted from
3 receipts collected pursuant to this section, as determined by the
4 Director of the Division of Budget and Accounting. The State
5 Treasurer shall deposit net contributions collected pursuant to this
6 section into the “Cat and Dog Spay/Neuter Fund.”

7 d. The Legislature shall annually appropriate all moneys
8 deposited in the “Cat and Dog Spay/Neuter Fund” established
9 pursuant to subsection a. of this section to the “Animal Population
10 Control Fund,” established pursuant to section 6 of P.L.1983, c.172
11 (C.4:19A-5).²

12

13 ²[2.] 3.² This act shall take effect immediately and apply to
14 taxable years beginning on or after January 1 following enactment.

ASSEMBLY, No. 2513

STATE OF NEW JERSEY

213th LEGISLATURE

INTRODUCED MARCH 13, 2008

Sponsored by:

Assemblyman GORDON M. JOHNSON

District 37 (Bergen)

Assemblyman WAYNE P. DEANGELO

District 14 (Mercer and Middlesex)

Assemblyman ERIC MUNOZ

District 21 (Essex, Morris, Somerset and Union)

Assemblywoman ELEASE EVANS

District 35 (Bergen and Passaic)

Assemblyman HERB CONAWAY, JR.

District 7 (Burlington and Camden)

Assemblyman ALBERT COUTINHO

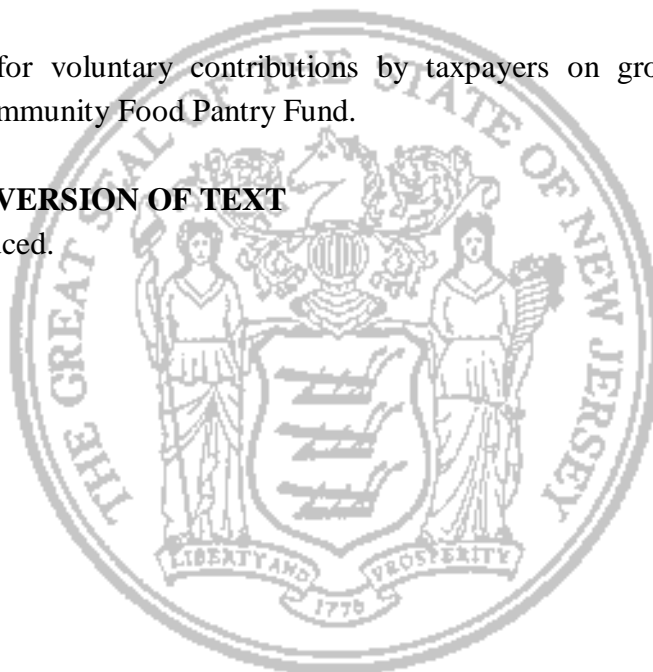
District 29 (Essex and Union)

SYNOPSIS

Provides for voluntary contributions by taxpayers on gross income tax returns to Community Food Pantry Fund.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 10/24/2008)

1 AN ACT concerning voluntary contributions through gross income
2 tax returns to a Community Food Pantry Fund, supplementing
3 Title 54A of the New Jersey Statutes.

4
5 **BE IT ENACTED** *by the Senate and General Assembly of the State*
6 *of New Jersey:*

7
8 1. a. There is established in the Department of the Treasury a
9 special fund to be known as the "Community Food Pantry Fund."

10 b. Each taxpayer shall have the opportunity to indicate on the
11 taxpayer's New Jersey gross income tax return that a portion of the
12 taxpayer's tax refund or an enclosed contribution shall be deposited
13 in the special fund in accordance with the provisions of P.L.1999,
14 c.21 (C.54A:9-25.14).

15 c. Any costs incurred by the Division of Taxation for collection
16 or administration attributable to this act may be deducted from
17 receipts collected pursuant to this act, as determined by the Director
18 of the Division of Budget and Accounting. The State Treasurer
19 shall deposit net contributions collected pursuant to this act into the
20 "Community Food Pantry Fund."

21 d. The Legislature shall annually appropriate all funds deposited
22 in the "Community Food Pantry Fund" to the Department of Human
23 Services for distribution to community food pantries. The
24 Department of Human Services may cooperate with the Department
25 of Agriculture and the Department of Health and Senior Services to
26 distribute the funds.

27 e. Prior to the first distribution of the funds to community food
28 pantries, representatives from food pantries shall advise the
29 Department of Human Services on their operating procedures,
30 current sources of funding, and mechanisms for securing other grant
31 funding.

32
33 2. This act shall take effect immediately and apply to taxable
34 years beginning on or after January 1 following enactment.

35
36
37 STATEMENT

38
39 This bill establishes the "Community Food Pantry Fund" in the
40 Department of the Treasury and allows taxpayers to donate a
41 portion of their income tax refund to the fund.

42 Specifically, the bill would permit a taxpayer to make voluntary
43 contributions to the fund by indicating on the taxpayer's New Jersey
44 gross income tax return that a portion of the taxpayer's tax refund or
45 an enclosed contribution is to be deposited in the fund in
46 accordance with the provisions of N.J.S.A.54A:9-25.14.

47 The bill further provides that:

- 48 • the Legislature is to appropriate all funds deposited in the

- 1 Community Food Pantry Fund to the Department of Human
2 Services (DHS) for distribution to community food pantries;
- 3 • DHS may cooperate with the Department of Agriculture and the
4 Department of Health and Senior Services to distribute the
5 funds to community food pantries; and
 - 6 • prior to the first distribution of the funds to community food
7 pantries, representatives from food pantries are to advise DHS
8 on their operating procedures, current sources of funding, and
9 mechanisms for securing other grant funding.
- 10 This bill would permit taxpayers to make voluntary contributions
11 to the Community Food Pantry Fund on their New Jersey gross
12 income tax returns, in addition to any of the following funds to
13 which contributions may currently be made:
- 14 -- the Endangered and Nongame Species of Wildlife
15 Conservation Fund;
 - 16 -- the Children's Trust Fund;
 - 17 -- the Vietnam Veterans' Memorial Fund;
 - 18 -- the New Jersey Breast Cancer Research Fund;
 - 19 -- the U.S.S. New Jersey Educational Museum Fund;
 - 20 -- the Drug Abuse Education Fund;
 - 21 -- the Korean Veterans' Memorial Fund;
 - 22 -- the Organ and Tissue Donor Awareness Education Fund;
 - 23 -- the NJ-AIDS Services Fund;
 - 24 -- the Literacy Volunteers of America - New Jersey Fund; and
 - 25 -- the New Jersey Prostate Cancer Research Fund.

ASSEMBLY HEALTH AND SENIOR SERVICES COMMITTEE

STATEMENT TO

ASSEMBLY, No. 2513

with committee amendments

STATE OF NEW JERSEY

DATED: OCTOBER 23, 2008

The Assembly Health and Senior Services Committee reports favorably and with committee amendments Assembly Bill No. 2513.

As amended by the committee, this bill establishes the "Community Food Pantry Fund" in the Department of the Treasury and allows taxpayers to donate a portion of their income tax refund to the fund.

The bill provides specifically as follows:

- A taxpayer may make voluntary contributions to the fund by indicating on the taxpayer's New Jersey gross income tax return that a portion of the taxpayer's tax refund or an enclosed contribution is to be deposited in the fund in accordance with the provisions of N.J.S.A.54A:9-25.14.
- The Legislature is to appropriate all funds deposited in the Community Food Pantry Fund to the Department of Agriculture for distribution to community food pantries through the State Food Purchase Program.
- All such funds received by community food pantries are to be utilized exclusively for the purchase of food.
- The Department of Agriculture is to cooperate with the Department of Human Services and the Department of Health and Senior Services to distribute the funds.
- The bill takes effect immediately and applies to taxable years beginning on or after January 1 following enactment.

This bill would permit taxpayers to make voluntary contributions to the Community Food Pantry Fund on their New Jersey gross income tax returns, in addition to any of the following funds to which contributions may currently be made:

- the Endangered and Nongame Species of Wildlife Conservation Fund;
- the Children's Trust Fund;
- the Vietnam Veterans' Memorial Fund;
- the New Jersey Breast Cancer Research Fund;
- the U.S.S. New Jersey Educational Museum Fund;
- the Drug Abuse Education Fund;

- the Korean Veterans' Memorial Fund;
- the Organ and Tissue Donor Awareness Education Fund;
- the NJ-AIDS Services Fund;
- the Literacy Volunteers of America - New Jersey Fund;
- the New Jersey Prostate Cancer Research Fund;
- the New Jersey World Trade Center Scholarship Fund; and
- the New Jersey Veterans Haven Support Fund.

COMMITTEE AMENDMENTS

The committee amendments to the bill:

- direct the Legislature to appropriate all funds deposited in the Community Food Pantry Fund to the Department of Agriculture for distribution to community food pantries through the State Food Purchase Program, rather than to the Department of Human Services;
- stipulate that all such funds received by community food pantries are to be utilized exclusively for the purchase of food;
- require the Department of Agriculture to cooperate with the Department of Human Services and the Department of Health and Senior Services to distribute the funds; and
- delete the provision of the bill (which is obviated by the above amendment) that, prior to the first distribution of the funds to community food pantries, representatives from food pantries are to advise the Department of Human Services on their operating procedures, current sources of funding, and mechanisms for securing other grant funding.

SENATE HEALTH, HUMAN SERVICES AND SENIOR
CITIZENS COMMITTEE

STATEMENT TO

[First Reprint]

ASSEMBLY, No. 2513

with committee amendments

STATE OF NEW JERSEY

DATED: JANUARY 26, 2009

The Senate Health, Human Services and Senior Citizens Committee reports favorably and with committee amendments Assembly Bill No. 2513(1R).

As amended by the committee, this bill establishes the "Community Food Pantry Fund" and the "Cat and Dog Spay/Neuter Fund" in the Department of the Treasury and allows taxpayers to donate a portion of their income tax refund to those funds.

The bill provides specifically as follows:

- A taxpayer may make voluntary contributions to either fund by indicating on the taxpayer's New Jersey gross income tax return that a portion of the taxpayer's tax refund or an enclosed contribution is to be deposited in the specified fund in accordance with the provisions of N.J.S.A.54A:9-25.14.
- The Legislature is to appropriate all monies deposited in the Community Food Pantry Fund to the Department of Agriculture for distribution to community food pantries through the State Food Purchase Program. All such funds received by community food pantries are to be utilized exclusively for the purchase of food. The Department of Agriculture is to cooperate with the Departments of Human Services and Health and Senior Services to distribute the funds.
- The Legislature is to appropriate all funds deposited in the Cat and Dog Spay/Neuter Fund to the Animal Population Control Fund in the Department of Health and Senior Services, which funds a low cost spaying and neutering program.
- The bill takes effect immediately and applies to taxable years beginning on or after January 1 following enactment.

Taxpayers currently may contribute to the following funds:

- the Endangered and Nongame Species of Wildlife Conservation Fund;
- the Children's Trust Fund;
- the Vietnam Veterans' Memorial Fund;

- the New Jersey Breast Cancer Research Fund;
- the U.S.S. New Jersey Educational Museum Fund;
- the Drug Abuse Education Fund;
- the Korean Veterans' Memorial Fund;
- the Organ and Tissue Donor Awareness Education Fund;
- the NJ-AIDS Services Fund;
- the Literacy Volunteers of America - New Jersey Fund;
- the New Jersey Prostate Cancer Research Fund;
- the New Jersey World Trade Center Scholarship Fund; and
- the New Jersey Veterans Haven Support Fund.

The committee amended the bill to establish, and add a provision for making voluntary contributions to the Cat and Dog Spay/Neuter Fund, and to make a technical change in section 1 of the bill.

As amended, this bill is identical to Senate Bill No. 2430 (Redd) (SCA), which the committee also reported favorably on this date.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

[Second Reprint]
ASSEMBLY, No. 2513

STATE OF NEW JERSEY

DATED: MAY 14, 2009

The Senate Budget and Appropriations Committee reports favorably Assembly Bill No. 2513 (2R).

This bill establishes the "Community Food Pantry Fund" and the "Cat and Dog Spay/Neuter Fund" in the Department of the Treasury and allows taxpayers to donate a portion of their income tax refund to those funds.

The bill provides specifically as follows:

- A taxpayer may make voluntary contributions to either fund by indicating on the taxpayer's New Jersey gross income tax return that a portion of the taxpayer's tax refund or an enclosed contribution is to be deposited in the specified fund in accordance with the provisions of N.J.S.A.54A:9-25.14.
- The Legislature is to appropriate all monies deposited in the Community Food Pantry Fund to the Department of Agriculture for distribution to community food pantries through the State Food Purchase Program. All such funds received by community food pantries are to be utilized exclusively for the purchase of food. The Department of Agriculture is to cooperate with the Departments of Human Services and Health and Senior Services to distribute the funds.
- The Legislature is to appropriate all funds deposited in the Cat and Dog Spay/Neuter Fund to the Animal Population Control Fund in the Department of Health and Senior Services, which funds a low cost spaying and neutering program.
- The bill takes effect immediately and applies to taxable years beginning on or after January 1 following enactment.

Taxpayers currently may contribute to the following funds:

- the Endangered and Nongame Species of Wildlife Conservation Fund;
- the Children's Trust Fund;
- the Vietnam Veterans' Memorial Fund;
- the New Jersey Breast Cancer Research Fund;
- the U.S.S. New Jersey Educational Museum Fund;
- the Drug Abuse Education Fund;
- the Korean Veterans' Memorial Fund;

- the Organ and Tissue Donor Awareness Education Fund;
- the NJ-AIDS Services Fund;
- the Literacy Volunteers of America - New Jersey Fund;
- the New Jersey Prostate Cancer Research Fund;
- the New Jersey World Trade Center Scholarship Fund; and
- the New Jersey Veterans Haven Support Fund.

As reported, this bill is identical to Senate Bill No. 2430 (1R), as also reported by the committee.

FISCAL IMPACT:

According to the Division on Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost in the first year to implement the two proposals. The division indicated that there was no way to determine how much would be contributed to either new fund nor any way to estimate what impact designations would have on the existing funds.

The division listed the amounts designated by checkoff and numerical designation to the twelve charitable funds that have been included on tax forms through tax year 2007. Those amounts are as follows:

<u>Fund</u>	<u>Tax Year</u>		
	<u>2005</u>	<u>2006</u>	<u>2007**</u>
Nongame Wildlife	\$203,295	\$210,980	\$226,418
Children's Trust	199,575	188,485	218,873
Vietnam Memorial	83,512	84,965	95,721
Breast Cancer	227,918	232,853	258,535
Battleship N.J.	61,634	58,575	65,664
Drug Abuse Ed.*	10,103	9,451	8,970
Korean Veterans*	8,283	8,451	7,772
Organ Donor*	11,814	12,568	10,792
New Jersey Aids*	16,526	15,993	15,639
Literacy Vol's.*	13,383	14,242	13,523
Prostate Cancer*	24,408	24,338	23,565
WTC Scholarship*	-----	11,350	10,640
<u>Total</u>	\$860,451	\$872,251	\$956,112

* numerical designation

** as of 01/02/2009

SENATE, No. 2430

STATE OF NEW JERSEY 213th LEGISLATURE

INTRODUCED DECEMBER 8, 2008

Sponsored by:

Senator DANA L. REDD
District 5 (Camden and Gloucester)
Senator ROBERT M. GORDON
District 38 (Bergen)

Co-Sponsored by:

Senator Ruiz

SYNOPSIS

Provides for voluntary contributions by taxpayers on gross income tax returns to Community Food Pantry Fund.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 1/27/2009)

1 AN ACT concerning voluntary contributions through gross income
2 tax returns to a Community Food Pantry Fund, supplementing
3 Title 54A of the New Jersey Statutes.

4
5 **BE IT ENACTED** *by the Senate and General Assembly of the State*
6 *of New Jersey:*

7
8 1. a. There is established in the Department of the Treasury a
9 special fund to be known as the "Community Food Pantry Fund."

10 b. Each taxpayer shall have the opportunity to indicate on the
11 taxpayer's New Jersey gross income tax return that a portion of the
12 taxpayer's tax refund or an enclosed contribution shall be deposited
13 in the special fund in accordance with the provisions of P.L.1999,
14 c.21 (C.54A:9-25.14).

15 c. Any costs incurred by the Division of Taxation for collection
16 or administration attributable to this act may be deducted from
17 receipts collected pursuant to this act, as determined by the Director
18 of the Division of Budget and Accounting. The State Treasurer
19 shall deposit net contributions collected pursuant to this act into the
20 "Community Food Pantry Fund."

21 d. The Legislature shall annually appropriate all funds deposited
22 in the "Community Food Pantry Fund" to the Department of
23 Agriculture for distribution to community food pantries through the
24 State Food Purchase Program. All such funds received by
25 community food pantries shall be utilized exclusively for the
26 purchase of food. The Department of Agriculture shall cooperate
27 with the Department of Human Services and the Department of
28 Health and Senior Services to distribute the funds.

29
30 2. This act shall take effect immediately and apply to taxable
31 years beginning on or after January 1 following enactment.

32
33
34 STATEMENT

35
36 This bill establishes the "Community Food Pantry Fund" in the
37 Department of the Treasury and allows taxpayers to donate a
38 portion of their income tax refund to the fund.

39 The bill provides specifically as follows:

- 40 • A taxpayer may make voluntary contributions to the fund by
41 indicating on the taxpayer's New Jersey gross income tax return
42 that a portion of the taxpayer's tax refund or an enclosed
43 contribution is to be deposited in the fund in accordance with the
44 provisions of N.J.S.A.54A:9-25.14.
- 45 • The Legislature is to appropriate all funds deposited in the
46 Community Food Pantry Fund to the Department of Agriculture
47 for distribution to community food pantries through the State
48 Food Purchase Program.

S2430 REDD, GORDON

3

- 1 • All such funds received by community food pantries are to be
2 utilized exclusively for the purchase of food.
- 3 • The Department of Agriculture is to cooperate with the
4 Department of Human Services and the Department of Health and
5 Senior Services to distribute the funds.
- 6 • The bill takes effect immediately and applies to taxable years
7 beginning on or after January 1 following enactment.
- 8 This bill would permit taxpayers to make voluntary contributions
9 to the Community Food Pantry Fund on their New Jersey gross
10 income tax returns, in addition to any of the following funds to
11 which contributions may currently be made:
- 12 -- the Endangered and Nongame Species of Wildlife
13 Conservation Fund;
- 14 -- the Children's Trust Fund;
- 15 -- the Vietnam Veterans' Memorial Fund;
- 16 -- the New Jersey Breast Cancer Research Fund;
- 17 -- the U.S.S. New Jersey Educational Museum Fund;
- 18 -- the Drug Abuse Education Fund;
- 19 -- the Korean Veterans' Memorial Fund;
- 20 -- the Organ and Tissue Donor Awareness Education Fund;
- 21 -- the NJ-AIDS Services Fund;
- 22 -- the Literacy Volunteers of America - New Jersey Fund;
- 23 -- the New Jersey Prostate Cancer Research Fund;
- 24 -- the New Jersey World Trade Center Scholarship Fund; and
25 -- the New Jersey Veterans Haven Support Fund.

SENATE HEALTH, HUMAN SERVICES AND SENIOR
CITIZENS COMMITTEE

STATEMENT TO

SENATE, No. 2430

with committee amendments

STATE OF NEW JERSEY

DATED: JANUARY 26, 2009

The Senate Health, Human Services and Senior Citizens Committee reports favorably and with committee amendments Senate Bill No. 2430.

As amended by the committee, this bill establishes the "Community Food Pantry Fund" and the "Cat and Dog Spay/Neuter Fund" in the Department of the Treasury and allows taxpayers to donate a portion of their income tax refund to those funds.

The bill provides specifically as follows:

- A taxpayer may make voluntary contributions to either fund by indicating on the taxpayer's New Jersey gross income tax return that a portion of the taxpayer's tax refund or an enclosed contribution is to be deposited in the specified fund in accordance with the provisions of N.J.S.A.54A:9-25.14.
- The Legislature is to appropriate all monies deposited in the Community Food Pantry Fund to the Department of Agriculture for distribution to community food pantries through the State Food Purchase Program. All such funds received by community food pantries are to be utilized exclusively for the purchase of food. The Department of Agriculture is to cooperate with the Departments of Human Services and Health and Senior Services to distribute the funds.
- The Legislature is to appropriate all funds deposited in the Cat and Dog Spay/Neuter Fund to the Animal Population Control Fund in the Department of Health and Senior Services, which funds a low cost spaying and neutering program.
- The bill takes effect immediately and applies to taxable years beginning on or after January 1 following enactment.

Taxpayers currently may contribute to the following funds:

- the Endangered and Nongame Species of Wildlife Conservation Fund;
- the Children's Trust Fund;
- the Vietnam Veterans' Memorial Fund;
- the New Jersey Breast Cancer Research Fund;

- the U.S.S. New Jersey Educational Museum Fund;
- the Drug Abuse Education Fund;
- the Korean Veterans' Memorial Fund;
- the Organ and Tissue Donor Awareness Education Fund;
- the NJ-AIDS Services Fund;
- the Literacy Volunteers of America - New Jersey Fund;
- the New Jersey Prostate Cancer Research Fund;
- the New Jersey World Trade Center Scholarship Fund; and
- the New Jersey Veterans Haven Support Fund.

The committee amended the bill to establish, and add a provision for making voluntary contributions to the Cat and Dog Spay/Neuter Fund, and to make a technical change in section 1 of the bill.

As amended, this bill is identical to Assembly Bill No. 2513 (1R) (SCA) (Johnson/DeAngelo/Munoz/Evans/Conaway/Coutinho), which the committee also reported favorably on this date.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

[First Reprint]

SENATE, No. 2430

STATE OF NEW JERSEY

DATED: MAY 14, 2009

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 2430 (1R).

This bill establishes the "Community Food Pantry Fund" and the "Cat and Dog Spay/Neuter Fund" in the Department of the Treasury and allows taxpayers to donate a portion of their income tax refund to those funds.

The bill provides specifically as follows:

- A taxpayer may make voluntary contributions to either fund by indicating on the taxpayer's New Jersey gross income tax return that a portion of the taxpayer's tax refund or an enclosed contribution is to be deposited in the specified fund in accordance with the provisions of N.J.S.A.54A:9-25.14.
- The Legislature is to appropriate all monies deposited in the Community Food Pantry Fund to the Department of Agriculture for distribution to community food pantries through the State Food Purchase Program. All such funds received by community food pantries are to be utilized exclusively for the purchase of food. The Department of Agriculture is to cooperate with the Departments of Human Services and Health and Senior Services to distribute the funds.
- The Legislature is to appropriate all funds deposited in the Cat and Dog Spay/Neuter Fund to the Animal Population Control Fund in the Department of Health and Senior Services, which funds a low cost spaying and neutering program.
- The bill takes effect immediately and applies to taxable years beginning on or after January 1 following enactment.

Taxpayers currently may contribute to the following funds:

- the Endangered and Nongame Species of Wildlife Conservation Fund;
- the Children's Trust Fund;
- the Vietnam Veterans' Memorial Fund;
- the New Jersey Breast Cancer Research Fund;
- the U.S.S. New Jersey Educational Museum Fund;
- the Drug Abuse Education Fund;
- the Korean Veterans' Memorial Fund;

- the Organ and Tissue Donor Awareness Education Fund;
- the NJ-AIDS Services Fund;
- the Literacy Volunteers of America - New Jersey Fund;
- the New Jersey Prostate Cancer Research Fund;
- the New Jersey World Trade Center Scholarship Fund; and
- the New Jersey Veterans Haven Support Fund.

As reported, this bill is identical to Assembly Bill No. 2513 (2R), as also reported by the committee.

FISCAL IMPACT:

According to the Division on Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost in the first year to implement the two proposals. The division indicated that there was no way to determine how much would be contributed to either new fund nor any way to estimate what impact designations would have on the existing funds.

The division listed the amounts designated by checkoff and numerical designation to the twelve charitable funds that have been included on tax forms through tax year 2007. Those amounts are as follows:

<u>Fund</u>	<u>Tax Year</u>		
	<u>2005</u>	<u>2006</u>	<u>2007**</u>
Nongame Wildlife	\$203,295	\$210,980	\$226,418
Children's Trust	199,575	188,485	218,873
Vietnam Memorial	83,512	84,965	95,721
Breast Cancer	227,918	232,853	258,535
Battleship N.J.	61,634	58,575	65,664
Drug Abuse Ed.*	10,103	9,451	8,970
Korean Veterans*	8,283	8,451	7,772
Organ Donor*	11,814	12,568	10,792
New Jersey Aids*	16,526	15,993	15,639
Literacy Vol's.*	13,383	14,242	13,523
Prostate Cancer*	24,408	24,338	23,565
WTC Scholarship*	-----	11,350	10,640
<u>Total</u>	\$860,451	\$872,251	\$956,112

* numerical designation

** as of 01/02/2009

FISCAL NOTE
 [First Reprint]
SENATE, No. 2430
STATE OF NEW JERSEY
213th LEGISLATURE

DATED: FEBRUARY 24, 2009

SUMMARY

- Synopsis:** Provides for voluntary contributions by taxpayers on gross income tax returns to Community Food Pantry Fund and to Cat and Dog Spay/Neuter Fund.
- Type of Impact:** No impact on State General Fund or Property Tax Relief Fund.
- Agencies Affected:** Division of Taxation, Department of the Treasury.

Executive Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
State Cost	Minimal administrative	No impact - See comments below	
State Revenue	No impact - See comments below		

- The Office of Legislative Services **concurs** with the Executive estimate that there is no fiscal impact, except for a minimal administrative cost to implement the programs in the first year.
- Establishes the “Community Food Pantry Fund.”
- Establishes the “Cat and Dog Spay/Neuter Fund.”
- Provides for voluntary contribution by designation on gross income tax returns.
- Taxpayers may make designations from refunds or enclose a contribution to the fund.

BILL DESCRIPTION

Senate Bill No. 2430 (1R) of 2008 establishes two special funds to be known as the “Community Food Pantry Fund” and the “Cat and Dog Spay/Neuter Fund” in the Department of Treasury. It provides for designations on the State gross income tax return that will permit taxpayers to make voluntary contributions to the fund to support the efforts and initiatives of these two causes.

Contributions to the “Community Food Pantry Fund” shall be appropriated to the Department of Agriculture for distribution to community food pantries through the State Food Purchase Program. The Department of Agriculture shall cooperate with the Department of Human Services and the Department of Health and Senior Services to distribute the funds.

Contributions to the “Cat and Dog Spay/Neuter Fund” shall be appropriated to the Animal Population Control Fund in the Department of Health and Senior Services, which funds a low-cost spaying and neutering program.

FISCAL ANALYSIS

EXECUTIVE BRANCH

According to the Division on Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost in the first year to implement the two proposals. The division indicated that there was no way to determine how much would be contributed to either new fund nor any way to estimate what impact designations would have on the existing funds.

The division listed the amounts designated by checkoff and numerical designation to the twelve charitable funds that have been included on tax forms through tax year 2007. Those amounts are as follows:

Fund	Tax Year		
	2005	2006	2007**
Nongame Wildlife	\$203,295	\$210,980	\$226,418
Children's Trust	199,575	188,485	218,873
Vietnam Memorial	83,512	84,965	95,721
Breast Cancer	227,918	232,853	258,535
Battleship N.J.	61,634	58,575	65,664
Drug Abuse Ed.*	10,103	9,451	8,970
Korean Veterans*	8,283	8,451	7,772
Organ Donor*	11,814	12,568	10,792
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<u>Total</u>	\$860,451	\$872,251	\$956,112

* numerical designation

** as of 01/02/2009

OFFICE OF LEGISLATIVE SERVICES

The Office of Legislative Services concurs with the Executive estimate.

Section: Revenue, Finance and Appropriations

*Analyst: Michael J. Basarab
Senior Fiscal Analyst*

*Approved: David J. Rosen
Legislative Budget and Finance Officer*

This fiscal note has been prepared pursuant to P.L.1980, c.67 (C.52:13B-1 et seq.).

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JON S. CORZINE
Governor

For Immediate Release:
Date: September 8, 2009

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Governor Corzine Signs Bills to Defeat Homelessness, Support Food Pantries, Canine and Feline Funds in New Jersey

CAMDEN - In proactive steps to remedy and prevent homelessness and hunger in New Jersey, Governor Jon S. Corzine today signed the County Homelessness Trust Fund bill and the Community Food Pantry, Cat and Dog Spay/Neuter Fund bill at Cathedral Kitchen in Camden. Governor Corzine was joined by state Senators Dana Redd (D-Camden, Gloucester) James Beach (D-Camden), Assembly members Gordon Johnson (D-Bergen), Bonnie Watson-Coleman (D-Mercer), Elease Evans (D-Bergen, Passaic) and Camden Mayor Gwedolyn Faison as he signed the bills into law.

"The two bills signed today, combined, further advance core priorities during this past budget year: providing for the most vulnerable, and those hit hardest by the global recession," Governor Corzine said. "The issue of homelessness and hunger is always of particular concern, especially in challenging economic times. I remain proud and inspired by the willingness of New Jerseyans to lend a helping hand to the less fortunate and the most vulnerable in our society."

Governor Corzine launched the New Jersey Economic Assistance and Recovery Plan in 2008, which laid the ground work to expedite strategic and collaborated efforts to set in motion short- and long-term growth projects and human services initiatives in New Jersey.

The first of the two bills, A-3101/S2354, authorizes county governments to create county homelessness prevention trust funds and authorizes county-operated programs to meet the needs of homeless individuals and families. The bill would also require the creation of a County Homelessness Trust Fund Task Force.

Under the bill, counties that have created a county homelessness trust would be able to collaborate with another county that has established such a trust fund as well in order to provide joint funding for projects permitted under the bill. Counties that create a homelessness prevention trust fund will be required to use the fund solely for the operation of a homelessness housing grant program that meets the bill requirements. Additionally, counties will be permitted to impose a surcharge of \$3 on each document recorded by the county clerk for deposit into the 'homelessness' trust fund.

Monies deposited into a 'homelessness' trust fund would be required to be spent within four years of collection; remaining unspent monies after four years would be transferred to the state's Department of Community Affairs (DCA). DCA would be required to contract for homeless services in that county of the type authorized to be funded under the bill.

"The number of homeless, in New Jersey - especially women and children - is unacceptably high and may go even higher as more families face the very real and scary prospect of losing their homes due to sudden economic hardship," said Assembly Majority Leader Bonnie Watson Coleman (D-Mercer). "State and local governments must work together to provide more funding and better services to provide access to affordable housing and ensure families have another option to living in a shelter or on the street."

"Helping the hopeless is at the very core of what government should be about, and this new law provides a helping hand to those folks who have nowhere else to turn," said Senator Dana Redd, (D-Camden, Gloucester). "At a time when the economy is struggling, many hard-working State residents are slipping through the cracks, unable to keep their heads above water. By authorizing counties to create a trust fund to assist the homeless, we are throwing those people a life preserver in their time of greatest need."

The creation of county homelessness trust funds will provide some of the additional funds necessary to move homeless or formerly homeless individuals toward the goal of permanent affordable housing and self-sufficiency.

"Through this law, we're allowing counties to partner with municipal social service agencies and non-profit community activists to provide real support and

assistance to homeless people living within their borders," said Senator Jim Beach, (D-Camden). "This bill mixes compassion with common sense, recognizing that no one agency or organization can do it alone, and creates a seamless safety net for the homeless population living in the Garden State. I'd like to thank Governor Corzine for maintaining his commitment to helping the most vulnerable, and for making a statement that in tough economic times, no one should be left behind."

"In today's economy even people who work hard and play by the rules can find themselves homeless through no fault of their own," said Assemblywoman Nilsa Cruz-Perez (D-Camden, Gloucester). "I am excited that we are empowering counties to help New Jerseyans put a dependable roof over their heads."

"The measure does more than reduce homelessness," said Assemblyman Reed Gusciora (D-Mercer). "It also supports those on the precipice of being homeless, which is why I'm especially enthusiastic about the supportive services that will help families at risk of becoming homeless."

The second bill, A2513/S2430, gives New Jersey residents the opportunity to make voluntary contributions on their tax returns in support of community food pantries and for pet neutering in addition to existing fund allocations.

Specifically, the bill establishes the "Community Food Pantry Fund" and the "Cat and Dog Spay/Neuter Fund" in the state's Department of Treasury and allows taxpayers to donate a portion of their income tax refunds, or to make other voluntary contributions, to those funds by indicating on their New Jersey gross income tax return that a portion of their tax refund, or an enclosed contribution, is to be deposited into either fund.

Under the "Community Food Pantry Fund" bill, the Legislature shall annually appropriate all funds deposited into the fund to the state's Department of Agriculture for distribution to community food pantries through the State Food Purchase Program (SFPP). In addition, the Department of Agriculture would be required to collaborate with the state's Department of Human Services to fulfill this mandate. All 'community food pantry' funds received by food pantries shall be used exclusively for the purchase of food.

Since 2007, Governor Corzine has made feeding the hungry of New Jersey a priority. The "Governor's Hunger Initiative" has included funding in the state budget for SFPP allocation for the distribution of funds for the purchase of healthy and nutritious foods to feed people affected by hunger.

Additionally, in December 2008, Governor Corzine signed legislation to boost State aid to food banks under the SFPP initiative by \$3 million in addition to the \$4 million already allocated in the state's FY 2009 budget, and the state's FY 2010 budget also includes \$3 million for the state's food purchase initiative.

"The global economic meltdown means hunger isn't being limited to the poor," said Assemblyman Gordon Johnson (D-Bergen). "New Jersey is a generous state, and we can and should make it easier to spread that generosity and do whatever we can to ensure no one in this state goes to bed hungry."

Through the State Food Purchase Program (SFPP), funds are distributed to the six regional Emergency Feeding Operations (EFOs) food throughout the state. The food banks use SFPP funds to buy nutrient-rich foods from local farmers and farmer cooperatives during growing season and then distribute those items to their network of 793 food pantries, homeless shelters, and soup kitchens.

"More and more people are struggling just to get by," said Assemblywoman Elease Evans (D-Passaic) "The combination of higher grocery bills and a colder winter could push some over the brink. We can't let that happen. Everyone deserves to be able to feed their family."

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