

# 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