

CHAPTER 38

AN ACT concerning voluntary contributions through gross income tax returns to support farm to school and school gardens programs, 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:9-25.36 “New Jersey Farm to School and School Garden Fund.”

1. a. There is established in the Department of the Treasury a special fund to be known as the “New Jersey Farm to School and School Garden 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 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 act may be deducted from receipts collected pursuant to this act, as determined by the Director of the Division of Budget and Accounting in the Department of Taxation. The State Treasurer shall deposit net contributions collected pursuant to this section to the “New Jersey Farm to School and School Garden Fund.”

d. The Legislature shall annually appropriate all funds deposited in the “New Jersey Farm to School and School Garden Fund” established pursuant to this section to the New Jersey Department of Agriculture for use in support of its Farm to School program and grants for the development and expansion of the Farm to School program and school gardens activities.

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

Approved August 25, 2014.