

SENATE, No. 463

STATE OF NEW JERSEY
218th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2018 SESSION

Sponsored by:

Senator ROBERT W. SINGER

District 30 (Monmouth and Ocean)

SYNOPSIS

Provides for voluntary contributions by taxpayers on gross income tax returns for Meals on Wheels.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



1 AN ACT concerning voluntary contributions through gross income
2 tax returns to support the Meals on Wheels program in New
3 Jersey, supplementing chapter 9 of Title 54A of the New Jersey
4 Statutes.

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

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

12 b. A taxpayer shall have the opportunity to indicate on the
13 taxpayer's New Jersey gross income tax return that a portion of the
14 taxpayer's tax refund or an enclosed contribution shall be deposited
15 in the "Meals on Wheels in New Jersey Fund."

16 c. Any costs incurred by the Division of Taxation for collection
17 or administration attributable to this section may be deducted from
18 receipts collected pursuant to this section, as determined by the
19 Director of the Division of Budget and Accounting in the
20 Department of the Treasury. The State Treasurer shall deposit net
21 contributions collected pursuant to this section into the "Meals on
22 Wheels in New Jersey Fund."

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

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

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35 STATEMENT

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37 This bill establishes the "Meals on Wheels in New Jersey Fund"
38 and provides for a designation on the State gross income tax return
39 that will permit taxpayers to make voluntary contributions to the
40 fund.

41 Meals on Wheels America is a 26 U.S.C.503(c)(3) tax exempt
42 organization which provides services in the State of New Jersey
43 through a network of independently-run local programs throughout
44 the State. The "Meals on Wheels in New Jersey Fund" is meant to
45 support the Meals on Wheels local programs in their mission to
46 provide nutritious meals to senior citizens and, thereby, help senior
47 citizens to live healthier lives in the privacy of their own homes.

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1 The meals provided by the Meals on Wheels local programs
2 ensure that the senior citizens receive proper nutrition, which has
3 been linked to a strengthened immune system, faster healing time
4 and increased mental acuity. Furthermore, nutrition is not the only
5 benefit provided by the Meals on Wheels local programs. In
6 instances when a meal is delivered to the senior citizen's home, the
7 Meals on Wheels volunteer performs a safety check and, in the case
8 of an emergency, can call the authorities. In instances when the
9 meals are provided in a communal setting, such as a community
10 center, senior citizens receive valuable social interaction along with
11 their nutritious meal.