

# Article VIII, Section I, Paragraph 4 New Jersey Constitution

LEGISLATIVE HISTORY CHECKLIST  
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(Veterans' and Senior Citizen tax exemption)

**New Jersey Constitution:** Article VIII, Section I, Paragraph 4

**BILL NO:** ACR38

**SPONSOR:** Marsella

**DATE INTRODUCED:** Pre-filed

**COMMITTEE:** **Assembly:** Revenue, Finance and Appropriations

**Senate:** --

**AMENDED DURING PASSAGE:** Yes

**DATE OF PASSAGE:** **ASSEMBLY:** 7/30/1984

**SENATE:** 7/30/1984

**FILED WITH SECRETARY OF STATE:** 7/31/1984

**DATE OF ADOPTION:** 11/6/1984

**EFFECTIVE:** 12/6/1984

**FOLLOWING ARE ATTACHED IF AVAILABLE:**

**FINAL TEXT OF BILL** (Introduced bill enacted) Yes

**SPONSOR'S STATEMENT:** Yes

**COMMITTEE STATEMENT:** **ASSEMBLY:** Yes

**SENATE:** No

**FLOOR AMENDMENT STATEMENT:** No

**LEGISLATIVE FISCAL ESTIMATE:** No

**VETO MESSAGE:** No

**GOVERNOR'S PRESS RELEASE ON SIGNING:** No

**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:** No

**HEARINGS:**

Yes

974.90 Public hearing before Assembly Committee on Aging on Assembly concurrent resolution 38 : (proposes an T235 amendment to the Constitution to permit a person to receive both a veteran's and senior citizen's deduction) 1984a : held July 5, 1984 ... Trenton, New Jersey.

**NEWSPAPER ARTICLES:**

No

'Notice to Voters', The Sunday Times, 11/4/1984, pg 71

Staff and wire reports, 'Voters OK dedicated tax plan for roads', The Trenton Times, 11/7/1984, pg 8

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# ASSEMBLY CONCURRENT RESOLUTION No. 38

## STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1984 SESSION

By Assemblyman MARSELLA

A CONCURRENT RESOLUTION proposing an amendment to paragraphs 3 and 4 of Section I of Article VIII of the Constitution of the State of New Jersey.

1 BE IT RESOLVED *by the General Assembly of the State of New*  
2 *Jersey (the Senate concurring):*

1 1. The following proposed amendment to the Constitution of the  
2 State of New Jersey is hereby agreed to:

### PROPOSED AMENDMENT

3 Amend Article VIII, Section I, paragraphs 3 and 4 to read as  
4 follows:

5 3. Any citizen and resident of this State now or hereafter hon-  
6 orably discharged or released under honorable circumstances from  
7 active service, in time of war or other emergency as, from time to  
8 time, defined by the Legislature, in any branch of the Armed Forces  
9 of the United States shall be entitled, annually to a deduction from  
10 the amount of any tax bill for taxes on real and personal property,  
11 or both, in the sum of \$50.00 or if the amount of any such tax bill  
12 shall be less than \$50.00, to a cancellation thereof, which deduction  
13 or cancellation shall not be altered or repealed. Any person here-  
14 inabove described who has been or shall be *entitled to a deduction*  
15 *from taxation under paragraph 4 of this section* or declared by the  
16 United States Veterans Administration, or its successor, to have  
17 a service-connected disability, shall be entitled to such further de-  
18 duction from taxation as from time to time may be provided by  
19 law. The surviving spouse of any citizen and resident of this State  
20 who has met or shall meet his or her death on active duty in time  
21 of war or of other emergency as so defined in any such service

**Matter printed in italics thus is new matter.**

22 shall be entitled, during her widowhood or his widowerhood, as the  
23 case may be, and while a resident of this State, to the deduction  
24 or cancellation in this paragraph provided for honorably dis-  
25 charged veterans and to such further deduction as from time to  
26 time may be provided by law. The surviving spouse of any citizen  
27 and resident of this State who has had or shall hereafter have  
28 active service in time of war or of other emergency as so defined  
29 in any branch of the Armed Forces of the United States and who  
30 died or shall die while on active duty in any branch of the Armed  
31 forces of the United States, or who has been or may hereafter be  
32 honorably discharged or released under honorable circumstances  
33 from active service in time of war or of other emergency as so  
34 defined in any branch of the Armed Forces of the United States  
35 shall be entitled, during her widowhood or his widowerhood, as the  
36 case may be, and while a resident of this State, to the deduction or  
37 cancellation in this paragraph provided for honorably discharged  
38 veterans and to such further deductions as from time to time may  
39 be provided by law.

40 4. The Legislature may, from time to time, enact laws granting  
41 an annual deduction from the amount of any tax bill for taxes on  
42 the real property of any citizen and resident of this State of the  
43 age of 65 or more years, or any citizen and resident of this State  
44 less than 65 years of age who is permanently and totally disabled  
45 according to the provisions of the Federal Social Security Act,  
46 residing in a dwelling house owned by him which is a constituent  
47 part of such real property or residing in a dwelling house owned  
48 by him which is assessed as real property but which is situated on  
49 land owned by another or others, but no such deduction shall be in  
50 excess of \$160.00 with respect to any year prior to 1981, \$200.00 per  
51 year in 1981, \$225.00 per year in 1982, and \$250.00 per year in 1983  
52 and any year thereafter and such deduction shall be restricted to  
53 owners having an income not in excess of \$5,000.00 per year with  
54 respect to any year prior to 1981, \$8,000.00 per year in 1981,  
55 \$9,000.00 per year in 1982, and \$10,000.00 per year in 1983 and any  
56 year thereafter, exclusive of benefits under any one of the following:

57 a. The Federal Social Security Act and all amendments and  
58 supplements thereto;

59 b. Any other program of the federal government or pursuant  
60 to any other federal law which provides benefits in whole or in  
61 part in lieu of benefits referred to in, or for persons excluded from  
62 coverage under, a. hereof including but not limited to the Federal  
63 Railroad Retirement Act and federal pension, disability and re-  
64 tirement programs; or

65 c. Pension, disability or retirement programs of any state or its  
 66 political subdivisions, or agencies thereof, for persons not covered  
 67 under a. hereof; provided, however, that the total amount of bene-  
 68 fits to be allowed exclusion by any owner under b. or c. hereof shall  
 69 not be in excess of the maximum amount of benefits payable to, and  
 70 allowable for exclusion by, an owner in similar circumstances  
 71 under a. hereof.

72 The surviving spouse of a deceased citizen and resident of this  
 73 State who during his or her life received a real property tax deduc-  
 74 tion pursuant to this paragraph shall be entitled, so long as he or  
 75 she shall remain unmarried and a resident in the same dwelling  
 76 house situated on the same land with respect to which said deduc-  
 77 tion was granted, to the same deduction, upon the same conditions,  
 78 with respect to the same real property or with respect to the same  
 79 dwelling house which is situated on land owned by another or others,  
 80 notwithstanding that said surviving spouse is under the age of 65  
 81 and is not permanently and totally disabled, provided that said  
 82 surviving spouse is 55 years of age or older.

83 Any such deduction when so granted by law shall be granted so  
 84 that it will not be in addition to any other deduction or exemption,  
 85 *except a deduction granted under authority of paragraph 3 of this*  
 86 *section*, to which the said citizen and resident may be entitled, but  
 87 said citizen and resident may receive in addition any homestead  
 88 rebate or credit provided by law. The State shall annually reim-  
 89 burse each taxing district in an amount equal to one-half of the tax  
 90 loss to the district resulting from the allowance of tax deductions  
 91 pursuant to this paragraph.

1 2. When this proposed amendment to the Constitution is finally  
 2 agreed to, pursuant to Article IX, paragraph 1 of the Constitution,  
 3 it shall be submitted to the people at the next general election  
 4 occurring more than three months after such final agreement and  
 5 shall be published at least once in at least one newspaper of each  
 6 county designated by the President of the Senate and the Speaker  
 7 of the General Assembly and the Secretary of State, not less than  
 8 three months prior to the general election.

1 3. This proposed amendment to the Constitution shall be sub-  
 2 mitted to the people at that election in the following manner and  
 3 form:

4 There shall be printed on each official ballot to be used at the  
 5 general election, the following:

6 a. In every municipality in which voting machines are not used,  
 7 a legend which shall immediately precede the question, as follows:

- 8 If you favor the proposition printed below make a cross (X),  
 9 plus (+) or check (✓) in the square opposite the word "Yes."  
 10 If you are opposed thereto make a cross (X), plus (+) or check  
 11 (✓) in the square opposite the word "No."  
 12 b. In every municipality the following question:

	<p>Yes.</p>	<p style="text-align: center;">ALLOWS A PERSON TO RECEIVE BOTH A              VETERAN'S TAX DEDUCTION AND A SENIOR              CITIZEN'S TAX DEDUCTION</p> <p>Do you approve the amendment to the Constitution of the State of New Jersey, agreed to by the Legislature, providing that the Legislature may, by law, authorize persons 65 years of age or over or persons permanently and totally disabled who are entitled to a "veteran's" tax deduction and are also entitled to a "senior citizen's" tax deduction to receive both simultaneously?</p>
	<p>No.</p>	<p style="text-align: center;">INTERPRETIVE STATEMENT</p> <p>This amendment to the State Constitution allows persons 65 years of age or over or persons permanently and totally disabled to receive both "veteran's" tax deductions and "senior citizen's" tax deductions simultaneously.</p>

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**STATEMENT**

The purpose of this constitutional amendment is expressed in the interpretive statement.

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ASSEMBLY REVENUE, FINANCE AND APPROPRIATIONS  
COMMITTEE

STATEMENT TO  
**ASSEMBLY CONCURRENT RESOLUTION No. 38**  
with committee amendments

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**STATE OF NEW JERSEY**

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DATED: JUNE 18, 1984

This proposed amendment to the State Constitution allows persons 65 years of age or over or persons permanently and totally disabled to receive both "veteran's" tax deductions and "senior citizen's" tax deductions simultaneously.

**COMMITTEE AMENDMENTS:**

The Assembly Revenue, Finance and Appropriations Committee amendments are technical language changes for proper reference to two property tax deductions.

[OFFICIAL COPY REPRINT]

ASSEMBLY CONCURRENT RESOLUTION No. 38

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1984 SESSION

By Assemblyman MARSELLA

A CONCURRENT RESOLUTION proposing an amendment to \***[para-**  
graphs 3 and]**]**\* *paragraph*\* 4 of Section I of Article VIII of  
the Constitution of the State of New Jersey.

1 BE IT RESOLVED *by the General Assembly of the State of New*  
2 *Jersey (the Senate concurring):*

1 1. The following proposed amendment to the Constitution of the  
2 State of New Jersey is hereby agreed to:

PROPOSED AMENDMENT

3 Amend Article VIII, Section I, \***[paragraphs 3 and]**\* *para-*  
4 *graph*\* 4 to read as follows:

5 \***[3.** Any citizen and resident of this State now or hereafter hon-  
6 orably discharged or released under honorable circumstances from  
7 active service, in time of war or other emergency as, from time to  
8 time, defined by the Legislature, in any branch of the Armed Forces  
9 of the United States shall be entitled, annually to a deduction from  
10 the amount of any tax bill for taxes on real and personal property,  
11 or both, in the sum of \$50.00 or if the amount of any such tax bill  
12 shall be less than \$50.00, to a cancellation thereof, which deduction  
13 or cancellation shall not be altered or repealed. Any person here-  
14 inabove described who has been or shall be *entitled to a deduction*  
15 *from taxation under paragraph 4 of this section* or declared by the  
16 United States Veterans Administration, or its successor, to have  
17 a service-connected disability, shall be entitled to such further de-  
18 duction from taxation as from time to time may be provided by  
19 law. The surviving spouse of any citizen and resident of this State

**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 printed in italics *thus* is new matter.

Matter enclosed in asterisks or stars has been adopted as follows:

\*—Assembly committee amendments adopted June 18, 1984.

20 who has met or shall meet his or her death on active duty in time  
21 of war or of other emergency as so defined in any such service  
22 shall be entitled, during her widowhood or his widowerhood, as the  
23 case may be, and while a resident of this State, to the deduction  
24 or cancellation in this paragraph provided for honorably dis-  
25 charged veterans and to such further deduction as from time to  
26 time may be provided by law. The surviving spouse of any citizen  
27 and resident of this State who has had or shall hereafter have  
28 active service in time of war or of other emergency as so defined  
29 in any branch of the Armed Forces of the United States and who  
30 died or shall die while on active duty in any branch of the Armed  
31 forces of the United States, or who has been or may hereafter be  
32 honorably discharged or released under honorable circumstances  
33 from active service in time of war or of other emergency as so  
34 defined in any branch of the Armed Forces of the United States  
35 shall be entitled, during her widowhood or his widowerhood, as the  
36 case may be, and while a resident of this State, to the deduction or  
37 cancellation in this paragraph provided for honorably discharged  
38 veterans and to such further deductions as from time to time may  
39 be provided by law.]\*\*

40 4. The Legislature may, from time to time, enact laws granting  
41 an annual deduction from the amount of any tax bill for taxes on  
42 the real property of any citizen and resident of this State of the  
43 age of 65 or more years, or any citizen and resident of this State  
44 less than 65 years of age who is permanently and totally disabled  
45 according to the provisions of the Federal Social Security Act,  
46 residing in a dwelling house owned by him which is a constituent  
47 part of such real property or residing in a dwelling house owned  
48 by him which is assessed as real property but which is situated on  
49 land owned by another or others, but no such deduction shall be in  
50 excess of \$160.00 with respect to any year prior to 1981, \$200.00 per  
51 year in 1981, \$225.00 per year in 1982, and \$250.00 per year in 1983  
52 and any year thereafter and such deduction shall be restricted to  
53 owners having an income not in excess of \$5,000.00 per year with  
54 respect to any year prior to 1981, \$8,000.00 per year in 1981,  
55 \$9,000.00 per year in 1982, and \$10,000.00 per year in 1983 and any  
56 year thereafter, exclusive of benefits under any one of the following:  
57 a. The Federal Social Security Act and all amendments and  
58 supplements thereto;  
59 b. Any other program of the federal government or pursuant  
60 to any other federal law which provides benefits in whole or in  
61 part in lieu of benefits referred to in, or for persons excluded from  
62 coverage under, a. hereof including but not limited to the Federal

63 Railroad Retirement Act and federal pension, disability and re-  
64 tirement programs; or

65 c. Pension, disability or retirement programs of any state or its  
66 political subdivisions, or agencies thereof, for persons not covered  
67 under a. hereof; provided, however, that the total amount of bene-  
68 fits to be allowed exclusion by any owner under b. or c. hereof shall  
69 not be in excess of the maximum amount of benefits payable to, and  
70 allowable for exclusion by, an owner in similar circumstances  
71 under a. hereof.

72 The surviving spouse of a deceased citizen and resident of this  
73 State who during his or her life received a real property tax deduc-  
74 tion pursuant to this paragraph shall be entitled, so long as he or  
75 she shall remain unmarried and a resident in the same dwelling  
76 house situated on the same land with respect to which said deduc-  
77 tion was granted, to the same deduction, upon the same conditions,  
78 with respect to the same real property or with respect to the same  
79 dwelling house which is situated on land owned by another or others,  
80 notwithstanding that said surviving spouse is under the age of 65  
81 and is not permanently and totally disabled, provided that said  
82 surviving spouse is 55 years of age or older.

83 Any such deduction when so granted by law shall be granted so  
84 that it will not be in addition to any other deduction or exemption,  
85 *except a deduction granted under authority of paragraph 3 of this*  
86 *section*, to which the said citizen and resident may be entitled, but  
87 said citizen and resident may receive in addition any homestead  
88 rebate or credit provided by law. The State shall annually reim-  
89 burse each taxing district in an amount equal to one-half of the tax  
90 loss to the district resulting from the allowance of tax deductions  
91 pursuant to this paragraph.

1 2. When this proposed amendment to the Constitution is finally  
2 agreed to, pursuant to Article IX, paragraph 1 of the Constitution,  
3 it shall be submitted to the people at the next general election  
4 occurring more than three months after such final agreement and  
5 shall be published at least once in at least one newspaper of each  
6 county designated by the President of the Senate and the Speaker  
7 of the General Assembly and the Secretary of State, not less than  
8 three months prior to the general election.

1 3. This proposed amendment to the Constitution shall be sub-  
2 mitted to the people at that election in the following manner and  
3 form:

4 There shall be printed on each official ballot to be used at the  
5 general election, the following:

- 6 a. In every municipality in which voting machines are not used,  
 7 a legend which shall immediately precede the question, as follows:  
 8 If you favor the proposition printed below make a cross (X),  
 9 plus (+) or check (✓) in the square opposite the word "Yes."  
 10 If you are opposed thereto make a cross (X), plus (+) or check  
 11 (✓) in the square opposite the word "No."  
 12 b. In every municipality the following question:

	Yes.	<p style="text-align: center;">ALLOWS A PERSON TO RECEIVE BOTH A          VETERAN'S TAX DEDUCTION AND A SENIOR          CITIZEN'S TAX DEDUCTION</p> <p>Do you approve the amendment to the Constitution of the State of New Jersey, agreed to by the Legislature, providing that the Legislature may, by law, authorize persons 65 years of age or over or persons permanently and totally disabled who are entitled to a "veteran's" tax deduction and are also entitled to a "senior citizen's" tax deduction to receive both simultaneously?</p>
	No.	<p style="text-align: center;">INTERPRETIVE STATEMENT</p> <p>This amendment to the State Constitution allows persons 65 years of age or over or persons permanently and totally disabled to receive both "veteran's" tax deductions and "senior citizen's" tax deductions simultaneously.</p>