

Article VIII, Section I, Paragraph 4 New Jersey Constitution

LEGISLATIVE HISTORY CHECKLIST

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(Authorizes exclusion of certain benefits from income for senior citizens receiving a real estate tax deduction)

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

BILL NO: SCR2016

SPONSOR: Italiano, H. Kelly, Dumont, Tanzman, Coffee

DATE INTRODUCED: 3/22/1971

COMMITTEE: Assembly: --

Senate: Judiciary

AMENDED DURING PASSAGE: No

DATE OF PASSAGE: ASSEMBLY: 5/10/1971

SENATE: 5/10/1971

FILED WITH SECRETARY OF STATE: 5/12/1971

DATE OF ADOPTION: 11/2/1971

EFFECTIVE: 12/2/1971

FOLLOWING ARE ATTACHED IF AVAILABLE:

FINAL TEXT OF BILL (Introduced bill enacted) Yes

SPONSOR'S STATEMENT: No

COMMITTEE STATEMENT: ASSEMBLY: No

SENATE: No

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL ESTIMATE: Yes

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 Senate Judiciary Committee on Senate concurrent resolution no. 2016 : (senior citizen
T235 property tax deductions)
1971j

NEWSPAPER ARTICLES:

Yes

'Tax Issue Shaping Up', *The Sunday Times Advertiser*, 8/1/1971, pg 113
'Simple as 1, 2, 3', *The Evening Times*, 10/5/1971, pg 18
'Elderly Tax Break Urged', *The Evening Times*, 10/26/1971

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SENATE CONCURRENT RESOLUTION No. 2016

STATE OF NEW JERSEY

INTRODUCED MARCH 22, 1971

By Senators ITALIANO, H. A. KELLY, DUMONT and TANZMAN

Referred to Committee on Judiciary

A CONCURRENT RESOLUTION proposing to amend Article VIII, Section I, paragraph 4 of the Constitution of the State of New Jersey.

1 BE IT RESOLVED by the Senate of the State of New Jersey (the
2 General Assembly 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, paragraph 4, to read as follows:
4 4. The Legislature may, from time to time, enact laws granting
5 an annual deduction from the amount of any tax bill for taxes on
6 the real property of any citizen and resident of this State of the
7 age of 65 or more years residing in a dwelling house owned by him
8 which is a constituent part of such real property but no such deduc-
9 tion shall be in excess of \$160.00 and such deduction shall be re-
10 stricted to owners having an income [exclusive of social security
11 benefits] not in excess of \$5,000.00 per year exclusive of benefits
12 under any one of the following:

13 a. the Federal Social Security Act and all amendments and
14 supplements thereto;

15 b. any other program of the Federal Government or pur-
16 suant to any other Federal law which provides benefits in whole
17 or in part in lieu of benefits referred to in, or for persons ex-
18 cluded from coverage under, a. hereof including but not limited
19 to the Federal Railroad Retirement Act and Federal pension,
20 disability and retirement programs; or

21 c. pension, disability or retirement programs of any state or
22 its political subdivisions, or agencies thereof, for persons not
23 covered under a. hereof;

24 provided, however, that the total amount of benefits to be allowed

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

25 *exclusion by any owner under b. or c. hereof shall not be in excess*
 26 *of the maximum amount of benefits payable to, and allowable for*
 27 *exclusion by, an owner in similar circumstances under a. hereof.*

28 Any such deduction when so granted by law shall be granted so
 29 that it will not be in addition to any other deduction or exemption
 30 to which the said citizen and resident may be entitled. The State
 31 shall annually reimburse each taxing district in an amount equal
 32 to 1/2 of the tax loss to the district resulting from the allowance of
 33 tax deductions 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 occur-
 4 ring more than 3 months after such final agreement and shall be
 5 published at least once in at least one newspaper of each county
 6 designated by the President of the Senate and the Speaker of the
 7 General Assembly and the Secretary of State, not less than 3 months
 8 prior to said general election.

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

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

6 1. 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." If
 10 you are opposed thereto make a cross (X), plus (+) or check (✓)
 11 in the square opposite the word "No."

12 2. In every municipality the following question.

	Yes.	Shall the amendment of Article VIII, Section I, paragraph 4 of the Constitution of the State of New Jersey to authorize exclusion of benefits received under any Federal program or law which provides benefits in lieu of, or for certain persons not covered under, social security, and State, and local government pension, disability or retirement programs for persons not covered under social security, in determining eligibility under the income limit for a senior citizen's property tax deduction be approved?
	No.	

FISCAL NOTE TO
SENATE CONCURRENT RESOLUTION No. 2016

STATE OF NEW JERSEY

DATED: MARCH 31, 1971

Senate Concurrent Resolution No. 2016 would amend Article VIII, Section 1, paragraph 4 of the State Constitution by excluding from the \$5,000.00 income limitation, in addition to benefits under the Federal Social Security Act now provided for by law, the following:

Any Federal program providing benefits in lieu of Social Security benefits but not limited to benefits under the Federal Railroad Retirement Act and Federal pension disability and retirement programs or pension disability or retirement programs of any state or its political subdivisions or agencies thereof for persons not covered under Social Security.

The resolution further provides that the total amount of benefits to be allowed exclusion by any property owner shall not be in excess of the maximum amount of benefits payable under the Social Security Act.

The Division of Taxation calculated that if this legislation were enacted there would be 63,000 additional deductions at \$160.00 each for a total of about \$10 million in each of the fiscal years 1972-73 and 1973-74. Of this \$10 million amount, \$5 million would be borne by the State and \$5 million by the municipalities. These would be continuing costs from year to year thereafter.

There would also be an expense to the State of \$10,000.00 in fiscal year 1971-72 as the cost for printing public questions.

In compliance with written request received, there is hereby submitted a fiscal estimate for the above bill, pursuant to P. L. 1962, c. 27.