54:4-3.12j

August 13, 1963

COPY NO. 2

# HISTORY OF NEW JERSEY STATUTES EXEMPTING VETERANS FROM TAXATION

(R.S. 54:4-3.12j)

Laws 1866, Chapter 331, p. 971

Exempts Civil War veterans from paying poll tax assessed to pay soldiers' bounty.

Laws 1866, Chapter 487, p. 1078

Exempts all veterans who served one year or more from poll tax.

Laws 1873, Chapter 567, p. 142

In addition to general and specific poll taxes, all general and staff officers, all commissioned and non-commissioned officers, musicians and privates of the state national guard exempt from $500 state, county or municipal tax "during the period they shall be actually serving in the national guard".

Laws 1875, Chapter 349, p. 65

Soldiers of War of 1812 [Veterans] exempt from poll tax.

Laws 1877, Chapter 8, p. 18

Exempts veterans from poll taxes except special levies.

Laws 1884, Chapter 18, p. 28

Gives veterans of late war [Civil War ?] same tax exemption as national guard members. [$500, see L. 1873, Chapter 567]

Laws 1885, Chapter 80, p. 94

Clarifies exemptions. One person cannot claim more than one basis for exemption (i.e., veteran, exempt firemen, etc.)

Laws 1887, Chapter 146, p. 183

Exempts veterans of late war [Civil War ?] from poll tax for school purposes.

Laws 1888 - Chapter 323, p. 479

Sect. 4. And be it enacted, That all honorably discharged soldiers or sailors resident in this state who have served in the army or navy of the United States, during the late rebellion, and the widows of such soldiers or sailors so long as they remain unmarried, shall be exempt from general and special poll tax, and from state, county and municipal taxation upon real or personal property, or both, not exceeding in the aggregate five hundred dollars.

Laws 1890, Chapter 10, p. 22

Exempts from poll tax and $500 local tax all Civil War and 1812 veterans and unremarried widows of veterans.

Laws 1895, Chapter 230, p. 450

Directs deduction of the exemptions allowed from the tax bills of veterans.

Laws 1903, Chapter 208, p. 396

General Tax Revision Act. Exempts national guard and veterans from poll tax and $500.

Laws 1903, Chapter 209, p. 436

Repeals former acts.

Laws 1918, Chapter 236, p. 847

Revision of 1918. Sect. (9) Veterans exempt from poll taxes. (Does not include $500 real property tax exemption.)

Laws 1919, Chapter 47, p. 89

Restores $500 real and personal property tax exemption.

Laws 1920, Chapter 28, p. 52

Laws 1920, Chapter 296, p. 533

Laws 1921, Chapter 230, p. 892

Laws 1922, Chapter 276, p. 678

Laws 1925, Chapter 221, p. 537

Laws 1927, Chapter 338, p. 790

Laws 1931, Chapter 372, p. 904

Laws 1936, Chapter 176, p. 415

Revision of 1937 - became R. S. 54:4-3.12

Laws 1940, Chapter 39

Laws 1942, Chapter 70

Laws 1946, Chapter 212

Laws 1948, Chapter 259

Laws 1949, Chapter 172 (A124)

Laws 1951, Chapter 184
Revision

RS/jmk

Sponsor's statement, L 1949 c.172 (A124)



STATEMENT

This bill amends P. L. 1948, c. 259 as follows:

Section one is amended to include veterans having both hands or both feet or a hand and a foot amputated.

Section two is amended so that the eligible veteran may take title to the "dwelling house" either in his name alone or in his name and that of his spouse as tenants by the entirety.

Section three is not amended.

Section four is amended so that an eligible veteran owning a multiple building or structure and occupying a portion of same may obtain a tax exemption on that portion of said building or structure which he occupies.

The act is supplemented by adding a new section to define "total blindness." It is that definition used to guide the New Jersey State Commission for the Blind in its work and also by the administrators of the statute granting a $500.00 pension to the blinded veterans of World War II.