



**A1867**

	<b>SPONSORS STATEMENT:</b> (Begins on page 2 of original bill)	Yes
2001(Health)	<b>COMMITTEE STATEMENT:</b>	Yes 2-5-
	<b>ASSEMBLY:</b>	3-22-2001(Approp.)
	<b>SENATE:</b>	No
	<b>FLOOR AMENDMENT STATEMENTS:</b>	No
	<b>LEGISLATIVE FISCAL NOTE:</b>	Yes
	<b>VETO MESSAGE:</b>	No
	<b>GOVERNOR'S PRESS RELEASE ON SIGNING:</b>	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>

<b>REPORTS:</b>	No
-----------------	----

<b>HEARINGS:</b>	No
------------------	----

<b>NEWSPAPER ARTICLES:</b>	No
----------------------------	----

# SENATE, No. 340

## STATE OF NEW JERSEY 209th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2000 SESSION

**Sponsored by:**

**Senator BERNARD F. KENNY, JR.**

**District 33 (Hudson)**

**Co-Sponsored by:**

**Senator Bucco**

**SYNOPSIS**

Provides for voluntary contributions by taxpayers on gross income tax returns for AIDS services activities.

**CURRENT VERSION OF TEXT**

Introduced Pending Technical Review by Legislative Counsel.



1 AN ACT concerning voluntary contributions through gross income tax  
2 returns to support AIDS services activities, supplementing chapter  
3 9 of Title 54A of the New Jersey Statutes.

4  
5 **BE IT ENACTED** by the Senate and General Assembly of the State  
6 of New Jersey:

7  
8 1. a. There is established in the Department of the Treasury a  
9 special fund to be known as the "NJ-AIDS Services Fund."

10 b. Each taxpayer shall have the opportunity to indicate on the  
11 taxpayer's New Jersey gross income tax return that a portion of the  
12 taxpayer's tax refund or an enclosed contribution be deposited in the  
13 special fund. The Director of the Division of Taxation in the  
14 Department of the Treasury shall provide each taxpayer with the  
15 opportunity to indicate the taxpayer's preference on the tax return to  
16 contribute to the fund in substantially the following way:

17 "The NJ-AIDS Services Fund: I wish to contribute \$5 ~, \$10 ~, other  
18 amount \$\_\_\_\_\_ ~ to this fund."

19 c. Any costs incurred by the Division of Taxation for collection or  
20 administration attributable to this section may be deducted from the  
21 receipts collected pursuant to this section, as determined by the  
22 Director of the Division of Budget and Accounting in the Department  
23 of the Treasury. The State Treasurer shall deposit into the "NJ-AIDS  
24 Services Fund" net contributions collected pursuant to this section for  
25 distribution to the Commissioner of Health and Senior Services, for  
26 grants to agencies within the State assisting and supporting individuals  
27 living with HIV/AIDS.

28  
29 2. This act shall take effect immediately and apply to taxable years  
30 beginning on or after January 1 following enactment.

31

32

33

STATEMENT

34

35 This bill establishes the NJ-AIDS Services Fund and provides for  
36 a checkoff on the State gross income tax return. The checkoff would  
37 permit taxpayers to make voluntary contributions to the fund to help  
38 support those agencies that assist citizens of the State living with  
39 HIV/AIDS. These contributions will help to reduce the spread of  
40 AIDS by providing financial assistance to health and social support  
41 services to promote cost-effective treatment and to expand prevention  
42 and education efforts.

**FISCAL NOTE**  
**SENATE, No. 340**  
**STATE OF NEW JERSEY**  
**209th LEGISLATURE**

DATED: MAY 10, 2000

**SUMMARY**

**Synopsis:** Provides for voluntary contributions by taxpayers on gross income tax returns for AIDS services activities.

**Type of Impact:** No impact on State General Fund

**Agencies Affected:** Division of Taxation, Department of Treasury

**Executive Estimate**

<b>Fiscal Impact</b>	<b><u>Year 1</u></b>	<b><u>Year 2</u></b>	<b><u>Year 3</u></b>
<b>State Cost</b>	No	fiscal	impact

- ! Establishes new NJ-AIDS Services Fund.
- ! Provides for voluntary contributions by designation on State gross income tax return.
- ! Taxpayers may make designation from refund or enclose a contribution to the fund.
- ! The Office of Legislative Services **concurs** with the Executive estimate that there is no fiscal impact.

**BILL DESCRIPTION**

Senate Bill No. 340 of 2000 establishes the NJ-AIDS Services Fund and provides for a designation on the State gross income tax return. The tax return designation would permit taxpayers to make voluntary contributions to the fund to help support those agencies that assist citizens of the State living with HIV/AIDS. The bill also permits taxpayers who are not due refunds to make contributions through the enclosure of a donation when the tax return is filed. These voluntary contributions are intended to help reduce the spread of AIDS by providing financial assistance to health and social service agencies within the State that assist and support individuals living with HIV/AIDS.

## FISCAL ANALYSIS

### ***EXECUTIVE BRANCH***

According to the Division of Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund. The division indicated that there was no way to determine how much would be contributed to the NJ-AIDS Services Fund, nor any way to estimate what impact this designation would have on the existing funds.

The division listed the amounts designated by checkoff to the five original charitable funds: the Endangered Wildlife Conservation Fund; the Children's Trust Fund; the Vietnam Veterans' Memorial Fund; the Breast Cancer Research Fund; and the U.S.S. New Jersey Educational Museum Fund; for the last three tax years, up through March 1, 2000, as follows:

<u>Fund</u>	<u>Tax Year</u>		
	<u>1997</u>	<u>1998</u>	<u>1999*</u>
Nongame Wildlife	\$251,134	\$264,102	\$20,735
Children's Trust	245,716	246,974	17,896
Vietnam Mem.	92,782	113,754	9,837
Breast Cancer	211,240	233,500	22,015
Battleship N.J.	133,728	98,916	8,130
<u>Total</u>	\$934,600	\$957,246	\$78,613

\*as of 3/1/2000

### ***OFFICE OF LEGISLATIVE SERVICES***

The Office of Legislative Services concurs with the Executive estimate and notes that beginning in 2001, for the tax year 2000, contributions by numerical coding will also be available to tax filers for the Drug Abuse Education Fund and the Korean Veterans' Memorial Fund.

Section: *Revenue, Finance and Appropriations*

Analyst: *Michael J. Basarab*  
*Senior Fiscal Analyst*

Approved: *Alan R. Kooney*  
*Legislative Budget and Finance Officer*

This fiscal note has been prepared pursuant to P.L.1980, c.67.

SENATE HEALTH COMMITTEE

STATEMENT TO

**SENATE, No. 340**

**STATE OF NEW JERSEY**

DATED: JUNE 19, 2000

The Senate Health Committee reports favorably Senate Bill No. 340.

This bill establishes the NJ-AIDS Services Fund and provides for a checkoff on the State gross income tax return. The checkoff would permit taxpayers to make voluntary contributions to the fund to help support those agencies that assist citizens of the State living with HIV/AIDS. These contributions will help to reduce the spread of AIDS by providing financial assistance to health and social support services to promote cost-effective treatment and to expand prevention and education efforts.

A fiscal note prepared on this bill states that "[A]ccording to the Division of Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund. The division indicated that there was no way to determine how much would be contributed to the NJ-AIDS Services Fund, nor any way to estimate what impact this designation would have on the existing funds."

This bill was prefiled for introduction in the 2000-2001 session pending technical review. As reported, the bill includes the changes required by technical review which has been performed.

**SENATE, No. 340**

---

**STATE OF NEW JERSEY**  
**209th LEGISLATURE**

---

PRE-FILED FOR INTRODUCTION IN THE 2000 SESSION

**Sponsored by:**

**Senator BERNARD F. KENNY, JR.**

**District 33 (Hudson)**

**Co-Sponsored by:**

**Senator Bucco**

**SYNOPSIS**

Provides for voluntary contributions by taxpayers on gross income tax returns for AIDS services activities.

**CURRENT VERSION OF TEXT**

As reported by the Senate Health Committee with technical review.



1 AN ACT concerning voluntary contributions through gross income tax  
2 returns to support AIDS services activities, supplementing chapter  
3 9 of Title 54A of the New Jersey Statutes.

4

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

7

8 1. a. There is established in the Department of the Treasury a  
9 special fund to be known as the "NJ-AIDS Services Fund."

10 b. Each taxpayer shall have the opportunity to indicate on the  
11 taxpayer's New Jersey gross income tax return that a portion of the  
12 taxpayer's tax refund or an enclosed contribution be deposited in the  
13 special fund. The Director of the Division of Taxation in the  
14 Department of the Treasury shall provide each taxpayer with the  
15 opportunity to indicate the taxpayer's preference on the tax return to  
16 contribute to the fund in substantially the following way:

17 "The NJ-AIDS Services Fund: I wish to contribute \$5 ~, \$10 ~, other  
18 amount \$\_\_\_\_\_ ~ to this fund."

19 c. Any costs incurred by the Division of Taxation for collection or  
20 administration attributable to this section may be deducted from the  
21 receipts collected pursuant to this section, as determined by the  
22 Director of the Division of Budget and Accounting in the Department  
23 of the Treasury. The State Treasurer shall deposit into the "NJ-AIDS  
24 Services Fund" net contributions collected pursuant to this section for  
25 distribution to the Commissioner of Health and Senior Services, for  
26 grants to agencies within the State assisting and supporting individuals  
27 living with HIV/AIDS.

28

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

# SENATE BUDGET AND APPROPRIATIONS COMMITTEE

## STATEMENT TO

### **SENATE, No. 340**

with committee amendments

# **STATE OF NEW JERSEY**

DATED: OCTOBER 19, 2000

The Senate Budget and Appropriations Committee reports favorably and with committee amendments Senate Bill No. 340.

This bill allows State income taxpayers to make contributions through their tax returns to support assistance to people living with HIV/AIDS.

The bill establishes an "NJ-AIDS Services Fund" in the Department of the Treasury. It provides for inclusion on the State gross income tax return of a checkoff that taxpayers could use to indicate a wish to contribute to the fund. These contributions (net of costs incurred by the Department's Division of Taxation for collection and administration) would be allocated to the Commissioner of Health and Senior Services to finance grants to agencies in New Jersey that assist and support individuals living with HIV/AIDS.

#### COMMITTEE AMENDMENTS

Technical committee amendments to this bill delete a sentence prescribing that the tax return checkoff item that a taxpayer would use to indicate a wish to contribute to the fund shall take the form of a statement. This provision is inconsistent with a 1999 law providing for a more concise checkoff indicator: a box specifically coded for the fund, which coding (along with the taxpayer's option to contribute) is separately explained in the return instructions.

#### FISCAL IMPACT

According to the Division of Taxation, enactment of this bill will have no impact on the General Fund. The division indicates that there is no way to determine how much would be contributed to the NJ-AIDS Services Fund, or to estimate the impact that the new checkoff option would have on the existing funds supported by contributions through income tax checkoffs.

The most recent figures available for the amounts designated in the last three years' tax returns as contributions to the five original charitable funds are as follows:

<u>Fund</u>	<u>Tax Year</u>		
	<u>1997</u>	<u>1998</u>	<u>1999</u>
Nongame Wildlife	\$251,134	\$264,102	\$245,659
Children's Trust	245,716	246,974	221,449
Vietnam Mem.	92,782	113,754	107,696
Breast Cancer	211,240	233,500	246,745
Battleship N.J.	133,728	98,916	107,368
<b>Total</b>	\$934,600	\$957,246	\$928,917

The Office of Legislative Services concurs with the Executive estimate and notes that, beginning in 2001 for the tax year 2000, contributions by numerical coding will also be available to tax filers for the Drug Abuse Education Fund and the Korean Veterans' Memorial Fund.

[First Reprint]

**SENATE, No. 340**

**STATE OF NEW JERSEY**  
**209th LEGISLATURE**

PRE-FILED FOR INTRODUCTION IN THE 2000 SESSION

**Sponsored by:**

**Senator BERNARD F. KENNY, JR.**

**District 33 (Hudson)**

**Senator WAYNE R. BRYANT**

**District 5 (Camden and Gloucester)**

**Co-Sponsored by:**

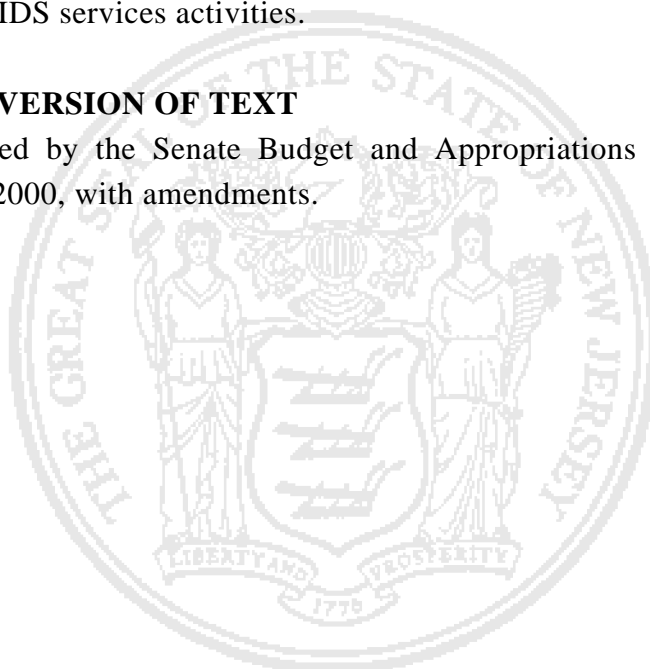
**Senators Bucco, Vitale, Assemblyman Jones, Assemblywoman Quigley and  
Assemblyman Gusciora**

**SYNOPSIS**

Provides for voluntary contributions by taxpayers on gross income tax returns for AIDS services activities.

**CURRENT VERSION OF TEXT**

As reported by the Senate Budget and Appropriations Committee on October 19, 2000, with amendments.



**(Sponsorship Updated As Of: 6/29/2001)**

1 AN ACT concerning voluntary contributions through gross income tax  
2 returns to support AIDS services activities, supplementing chapter  
3 9 of Title 54A of the New Jersey Statutes.

4

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

7

8 1. a. There is established in the Department of the Treasury a  
9 special fund to be known as the "NJ-AIDS Services Fund."

10 b. Each taxpayer shall have the opportunity to indicate on the  
11 taxpayer's New Jersey gross income tax return that a portion of the  
12 taxpayer's tax refund or an enclosed contribution be deposited in the  
13 special fund. <sup>1</sup>[The Director of the Division of Taxation in the  
14 Department of the Treasury shall provide each taxpayer with the  
15 opportunity to indicate the taxpayer's preference on the tax return to  
16 contribute to the fund in substantially the following way:

17 "The NJ-AIDS Services Fund: I wish to contribute \$5 ~, \$10 ~, other  
18 amount \$\_\_\_\_\_ ~ to this fund." ]<sup>1</sup>

19 c. Any costs incurred by the Division of Taxation for collection or  
20 administration attributable to this section may be deducted from the  
21 receipts collected pursuant to this section, as determined by the  
22 Director of the Division of Budget and Accounting in the Department  
23 of the Treasury. The State Treasurer shall deposit into the "NJ-AIDS  
24 Services Fund" net contributions collected pursuant to this section for  
25 distribution to the Commissioner of Health and Senior Services, for  
26 grants to agencies within the State assisting and supporting individuals  
27 living with HIV/AIDS.

28 <sup>1</sup>d. The Legislature shall annually appropriate all funds deposited  
29 in the "NJ-AIDS Services Fund" to the Department of Health and  
30 Senior Services and the Department of the Treasury in accordance  
31 with the purposes and provisions of this act.<sup>1</sup>

32

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

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

**Matter underlined thus is new matter.**

**Matter enclosed in superscript numerals has been adopted as follows:**

<sup>1</sup> Senate SBA committee amendments adopted October 19, 2000.

# ASSEMBLY HEALTH COMMITTEE

## STATEMENT TO

[First Reprint]

**SENATE, No. 340**

# STATE OF NEW JERSEY

DATED: FEBRUARY 5, 2001

The Assembly Health Committee reports favorably Senate Bill No. 340 (1R).

This bill allows State income taxpayers to make contributions through their tax returns to support assistance to people living with HIV/AIDS.

The bill establishes an "NJ-AIDS Services Fund" in the Department of the Treasury. It provides for inclusion on the State gross income tax return of a checkoff that taxpayers could use to indicate a wish to contribute to the fund. These contributions (net of costs incurred by the Division of Taxation in the Department of the Treasury for collection and administration) would be allocated to the Commissioner of Health and Senior Services to finance grants to agencies in New Jersey that assist and support individuals living with HIV/AIDS.

According to a fiscal note prepared for this bill, the Division of Taxation has indicated that: its enactment would have no impact on the General Fund; and that there is no way to determine how much would be contributed to the NJ-AIDS Services Fund, or to estimate the impact that the new checkoff option would have on the existing funds supported by contributions through income tax checkoffs.

This bill would permit taxpayers to make voluntary contributions to the NJ-AIDS Services Fund on their New Jersey gross income tax returns, in addition to any of the following funds to which contributions may currently be made:

- the Endangered and Nongame Species of Wildlife Conservation Fund;
- the Children's Trust Fund;
- the Vietnam Veterans' Memorial Fund;
- the New Jersey Breast Cancer Research Fund;
- the U.S.S. New Jersey Educational Museum Fund;
- the Drug Abuse Education Fund;
- the Korean Veterans' Memorial Fund; and
- the Organ and Tissue Donor Awareness Education Fund.

This bill is identical to Assembly Bill No. 1867 Aca (Jones), which the committee also reported on this date.

# ASSEMBLY APPROPRIATIONS COMMITTEE

## STATEMENT TO

[First Reprint]

**SENATE, No. 340**

# STATE OF NEW JERSEY

DATED: MARCH 22, 2001

The Assembly Appropriations Committee reports favorably Senate Bill No. 340 (1R).

Senate Bill No. 340 (1R) allows State income taxpayers to make contributions through their tax returns to support assistance to people living with HIV/AIDS.

The bill establishes an "NJ-AIDS Services Fund" in the Department of the Treasury. It provides for inclusion on the State gross income tax return of a checkoff that taxpayers could use to indicate a wish to contribute to the fund. These contributions (net of costs incurred by the Division of Taxation in the Department of the Treasury for collection and administration) would be allocated to the Commissioner of Health and Senior Services to finance grants to agencies in New Jersey that assist and support individuals living with HIV/AIDS.

As reported, this bill is identical to Assembly Bill No. 1867 (1R) as also reported by the committee.

### FISCAL IMPACT:

According to a fiscal note prepared for the identical Assembly bill, the Division of Taxation indicated that: its enactment would have no impact on the General Fund; and that there is no way to determine how much would be contributed to the NJ-AIDS Services Fund, or to estimate the impact that the new checkoff option would have on the existing funds supported by contributions through income tax checkoffs.

This bill would permit taxpayers to make voluntary contributions to the NJ-AIDS Services Fund on their New Jersey gross income tax returns, in addition to any of the following funds to which contributions may currently be made:

- the Endangered and Nongame Species of Wildlife Conservation Fund;
- the Children's Trust Fund;
- the Vietnam Veterans' Memorial Fund;
- the New Jersey Breast Cancer Research Fund;
- the U.S.S. New Jersey Educational Museum Fund;
- the Drug Abuse Education Fund;

- the Korean Veterans' Memorial Fund; and
- the Organ and Tissue Donor Awareness Education Fund.

The five original checkoffs receive in contributions an amount totaling approximately \$1 million. The Drug Abuse Education Fund and the Korean Veterans' Memorial Fund will receive funds for tax year 2000 from the tax returns filed in 2001, and the Organ and Tissue Donor Fund will receive funds for tax year 2001 from tax returns filed in 2002.

**ASSEMBLY, No. 1867**

---

**STATE OF NEW JERSEY**  
**209th LEGISLATURE**

---

INTRODUCED JANUARY 24, 2000

**Sponsored by:**

**Assemblyman LEROY J. JONES, JR.**

**District 27 (Essex)**

**SYNOPSIS**

Provides for voluntary contributions by taxpayers on gross income tax returns for AIDS services activities.

**CURRENT VERSION OF TEXT**

As introduced.



1 AN ACT concerning voluntary contributions through gross income tax  
2 returns to support AIDS services activities, supplementing chapter  
3 9 of Title 54A of the New Jersey Statutes.

4

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

7

8 1. a. There is established in the Department of the Treasury a  
9 special fund to be known as the "NJ-AIDS Services Fund."

10 b. Each taxpayer shall have the opportunity to indicate on the  
11 taxpayer's New Jersey gross income tax return that a portion of the  
12 taxpayer's tax refund or an enclosed contribution be deposited in the  
13 special fund.

14 c. Any costs incurred by the Division of Taxation for collection or  
15 administration attributable to this section may be deducted from the  
16 receipts collected pursuant to this section, as determined by the  
17 Director of the Division of Budget and Accounting in the Department  
18 of the Treasury. The State Treasurer shall deposit into the "NJ-AIDS  
19 Services Fund" net contributions collected pursuant to this section for  
20 distribution to the Commissioner of Health and Senior Services, for  
21 grants to agencies within the State assisting and supporting individuals  
22 living with HIV/AIDS.

23 d. The Legislature shall annually appropriate all funds deposited in  
24 the "NJ-AIDS Services Fund" to the Department of Health and Senior  
25 Services.

26

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

29

30

31

STATEMENT

32

33 This bill establishes the NJ-AIDS Services Fund and provides for  
34 voluntary contributions on the State gross income tax return. This  
35 would permit taxpayers to make voluntary contributions to the fund to  
36 help support those agencies that assist citizens of the State living with  
37 HIV/AIDS. These contributions will help to reduce the spread of  
38 AIDS by providing financial assistance to health and social support  
39 services to promote cost-effective treatment and to expand prevention  
40 and education efforts.

# ASSEMBLY HEALTH COMMITTEE

## STATEMENT TO

### **ASSEMBLY, No. 1867**

with committee amendments

# STATE OF NEW JERSEY

DATED: FEBRUARY 5, 2001

The Assembly Health Committee reports favorably and with committee amendments Assembly Bill No. 1867.

As amended by the committee, this bill allows State income taxpayers to make contributions through their tax returns to support assistance to people living with HIV/AIDS.

The bill establishes an "NJ-AIDS Services Fund" in the Department of the Treasury. It provides for inclusion on the State gross income tax return of a checkoff that taxpayers could use to indicate a wish to contribute to the fund. These contributions (net of costs incurred by the Division of Taxation in the Department of the Treasury for collection and administration) would be allocated to the Commissioner of Health and Senior Services to finance grants to agencies in New Jersey that assist and support individuals living with HIV/AIDS.

According to a fiscal note prepared for this bill, the Division of Taxation has indicated that: its enactment would have no impact on the General Fund; and that there is no way to determine how much would be contributed to the NJ-AIDS Services Fund, or to estimate the impact that the new checkoff option would have on the existing funds supported by contributions through income tax checkoffs.

This bill would permit taxpayers to make voluntary contributions to the NJ-AIDS Services Fund on their New Jersey gross income tax returns, in addition to any of the following funds to which contributions may currently be made:

- the Endangered and Nongame Species of Wildlife Conservation Fund;
- the Children's Trust Fund;
- the Vietnam Veterans' Memorial Fund;
- the New Jersey Breast Cancer Research Fund;
- the U.S.S. New Jersey Educational Museum Fund;
- the Drug Abuse Education Fund;
- the Korean Veterans' Memorial Fund; and
- the Organ and Tissue Donor Awareness Education Fund.

The committee amendment provides that the Legislature shall annually appropriate funds deposited in the NJ-AIDS Services Fund

to the Department of the Treasury, as well as to the Department of Health and Senior Services, in accordance with the purposes and provisions of the bill.

As reported by the committee, this bill is identical to Senate Bill No. 340 (1R) (Kenny/Bryant), which the committee also reported on this date.

[First Reprint]

**ASSEMBLY, No. 1867**

**STATE OF NEW JERSEY**  
**209th LEGISLATURE**

INTRODUCED JANUARY 24, 2000

**Sponsored by:**

**Assemblyman LEROY J. JONES, JR.**

**District 27 (Essex)**

**Assemblywoman JOAN M. QUIGLEY**

**District 32 (Bergen and Hudson)**

**Co-Sponsored by:**

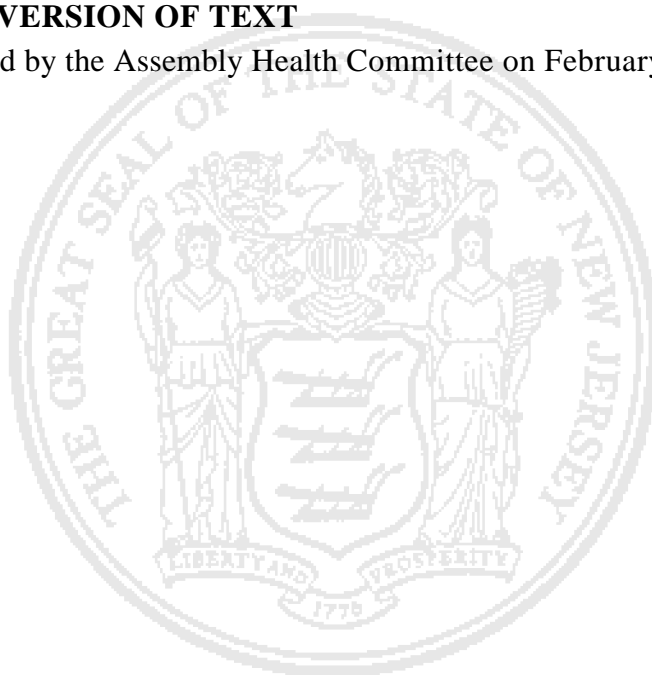
**Assemblyman Gusciora**

**SYNOPSIS**

Provides for voluntary contributions by taxpayers on gross income tax returns for AIDS services activities.

**CURRENT VERSION OF TEXT**

As reported by the Assembly Health Committee on February 5, 2001, with amendments.



**(Sponsorship Updated As Of: 6/29/2001)**

1 AN ACT concerning voluntary contributions through gross income tax  
2 returns to support AIDS services activities, supplementing chapter  
3 9 of Title 54A of the New Jersey Statutes.

4

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

7

8 1. a. There is established in the Department of the Treasury a  
9 special fund to be known as the "NJ-AIDS Services Fund."

10 b. Each taxpayer shall have the opportunity to indicate on the  
11 taxpayer's New Jersey gross income tax return that a portion of the  
12 taxpayer's tax refund or an enclosed contribution be deposited in the  
13 special fund.

14 c. Any costs incurred by the Division of Taxation for collection or  
15 administration attributable to this section may be deducted from the  
16 receipts collected pursuant to this section, as determined by the  
17 Director of the Division of Budget and Accounting in the Department  
18 of the Treasury. The State Treasurer shall deposit into the "NJ-AIDS  
19 Services Fund" net contributions collected pursuant to this section for  
20 distribution to the Commissioner of Health and Senior Services, for  
21 grants to agencies within the State assisting and supporting individuals  
22 living with HIV/AIDS.

23 d. The Legislature shall annually appropriate all funds deposited in  
24 the "NJ-AIDS Services Fund" to the Department of Health and Senior  
25 Services <sup>1</sup>and the Department of the Treasury in accordance with the  
26 purposes and provisions of this act<sup>1</sup>.

27

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

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

**Matter underlined thus is new matter.**

**Matter enclosed in superscript numerals has been adopted as follows:**

<sup>1</sup> Assembly AHL committee amendments adopted February 5, 2001.

# ASSEMBLY APPROPRIATIONS COMMITTEE

## STATEMENT TO

[First Reprint]

**ASSEMBLY, No. 1867**

# STATE OF NEW JERSEY

DATED: MARCH 22, 2001

The Assembly Appropriations Committee reports favorably Assembly Bill No. 1867 (1R).

Assembly Bill No. 1867 (1R) allows State income taxpayers to make contributions through their tax returns to support assistance to people living with HIV/AIDS.

The bill establishes an "NJ-AIDS Services Fund" in the Department of the Treasury. It provides for inclusion on the State gross income tax return of a checkoff that taxpayers could use to indicate a wish to contribute to the fund. These contributions (net of costs incurred by the Division of Taxation in the Department of the Treasury for collection and administration) would be allocated to the Commissioner of Health and Senior Services to finance grants to agencies in New Jersey that assist and support individuals living with HIV/AIDS.

As reported, this bill is identical to Senate Bill No. 340 (1R) as also reported by the committee.

### FISCAL IMPACT:

According to a fiscal note prepared for the identical Senate bill, the Division of Taxation indicated that: its enactment would have no impact on the General Fund; and that there is no way to determine how much would be contributed to the NJ-AIDS Services Fund, or to estimate the impact that the new checkoff option would have on the existing funds supported by contributions through income tax checkoffs.

This bill would permit taxpayers to make voluntary contributions to the NJ-AIDS Services Fund on their New Jersey gross income tax returns, in addition to any of the following funds to which contributions may currently be made:

- the Endangered and Nongame Species of Wildlife Conservation Fund;
- the Children's Trust Fund;
- the Vietnam Veterans' Memorial Fund;
- the New Jersey Breast Cancer Research Fund;
- the U.S.S. New Jersey Educational Museum Fund;
- the Drug Abuse Education Fund;

- the Korean Veterans' Memorial Fund; and
- the Organ and Tissue Donor Awareness Education Fund.

The five original checkoffs receive in contributions an amount totaling approximately \$1 million. The Drug Abuse Education Fund and the Korean Veterans' Memorial Fund will receive funds for tax year 2000 from the tax returns filed in 2001, and the Organ and Tissue Donor Fund will receive funds for tax year 2001 from tax returns filed in 2002.

**FISCAL NOTE**  
[First Reprint]  
**ASSEMBLY, No. 1867**  
**STATE OF NEW JERSEY**  
**209th LEGISLATURE**

DATED: APRIL 6, 2001

**SUMMARY**

**Synopsis:** Provides for voluntary contributions by taxpayers on gross income tax returns for AIDS services activities.

**Type of Impact:** No impact on State General Fund

**Agencies Affected:** Division of Taxation, Department of Treasury

**Executive Estimate**

<b>Fiscal Impact</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
<b>State Cost</b>	\$0	\$0	\$0

- ! The Office of Legislative Services (OLS) **concurs** with the Executive estimate that there is no fiscal impact on State revenues.
- ! Establishes new NJ-AIDS Services Fund.
- ! Provides for voluntary contributions by designation on State gross income tax return.
- ! Taxpayers may make designation from refund or enclose a contribution to the fund.

**BILL DESCRIPTION**

Assembly Bill No. 1867 (1R) of 2000 establishes the NJ-AIDS Services Fund and provides for a designation on the State gross income tax return. The tax return designation would permit taxpayers to make voluntary contributions to the fund to help support those agencies that assist citizens of the State living with HIV/AIDS. The bill also permits taxpayers who are not due refunds to make contributions through the enclosure of a donation when the tax return is filed. These voluntary contributions are intended to help reduce the spread of AIDS by providing financial assistance to health and social service agencies within the State that assist and support individuals living with HIV/AIDS.

## FISCAL ANALYSIS

### *EXECUTIVE BRANCH*

According to the Division of Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund. The division indicated that there was no way to determine how much would be contributed to the NJ-AIDS Services Fund, nor any way to estimate what impact this designation would have on the existing funds.

The division listed the amounts designated by checkoff to the five original charitable funds: the Endangered Wildlife Conservation Fund; the Children's Trust Fund; the Vietnam Veterans' Memorial Fund; the Breast Cancer Research Fund; and the U.S.S. New Jersey Educational Museum Fund; for the last three tax years:

<u>Fund</u>	<u>Tax Year</u>		
	<u>1997</u>	<u>1998</u>	<u>1999</u>
Nongame Wildlife	\$251,134	\$264,102	\$244,441
Children's Trust	245,716	246,974	223,557
Vietnam Mem.	92,782	113,754	108,609
Breast Cancer	211,240	233,500	249,820
Battleship N.J.	133,728	98,916	106,922
<u>Total</u>	\$934,600	\$957,246	\$933,340

### *OFFICE OF LEGISLATIVE SERVICES*

The Office of Legislative Services (OLS) **concurs** with the Executive estimate and notes that contributions by numerical coding are available to tax filers for the tax year 2000, for the Drug Abuse Education Fund and the Korean Veterans' Memorial Fund; and will be available in 2002, for the tax year 2001, the Organ and Tissue Donor Awareness Education Fund.

Section: *Revenue, Finance and Appropriations*

Analyst: *Michael J. Basarab*  
*Senior Fiscal Analyst*

Approved: *Alan R. Kooney*  
*Legislative Budget and Finance Officer*

This fiscal note has been prepared pursuant to P.L.1980, c.67.

P.L. 2001, CHAPTER 217, *approved August 24, 2001*

Senate, No. 340 (*First Reprint*)

1 **AN ACT** concerning voluntary contributions through gross income tax  
2 returns to support AIDS services activities, supplementing chapter  
3 9 of Title 54A of the New Jersey Statutes.

4  
5 **BE IT ENACTED** by the Senate and General Assembly of the State  
6 of New Jersey:

7  
8 1. a. There is established in the Department of the Treasury a  
9 special fund to be known as the "NJ-AIDS Services Fund."

10 b. Each taxpayer shall have the opportunity to indicate on the  
11 taxpayer's New Jersey gross income tax return that a portion of the  
12 taxpayer's tax refund or an enclosed contribution be deposited in the  
13 special fund. <sup>1</sup>[The Director of the Division of Taxation in the  
14 Department of the Treasury shall provide each taxpayer with the  
15 opportunity to indicate the taxpayer's preference on the tax return to  
16 contribute to the fund in substantially the following way:

17 "The NJ-AIDS Services Fund: I wish to contribute \$5 ~, \$10 ~, other  
18 amount \$\_\_\_\_\_ ~ to this fund."]<sup>1</sup>

19 c. Any costs incurred by the Division of Taxation for collection or  
20 administration attributable to this section may be deducted from the  
21 receipts collected pursuant to this section, as determined by the  
22 Director of the Division of Budget and Accounting in the Department  
23 of the Treasury. The State Treasurer shall deposit into the "NJ-AIDS  
24 Services Fund" net contributions collected pursuant to this section for  
25 distribution to the Commissioner of Health and Senior Services, for  
26 grants to agencies within the State assisting and supporting individuals  
27 living with HIV/AIDS.

28 <sup>1</sup>d. The Legislature shall annually appropriate all funds deposited  
29 in the "NJ-AIDS Services Fund" to the Department of Health and  
30 Senior Services and the Department of the Treasury in accordance  
31 with the purposes and provisions of this act.<sup>1</sup>

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

35  
36  
37  
38  
39 Provides for voluntary contributions by taxpayers on gross income tax  
40 returns for AIDS services activities.

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

**Matter underlined thus is new matter.**

**Matter enclosed in superscript numerals has been adopted as follows:**

<sup>1</sup> Senate SBA committee amendments adopted October 19, 2000.

## CHAPTER 217

**AN ACT** concerning voluntary contributions through gross income tax returns to support AIDS services activities, 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:9-25.19 NJ-AIDS Services Fund; tax return contribution.

1. a. There is established in the Department of the Treasury a special fund to be known as the "NJ-AIDS Services 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 tax refund or an enclosed contribution be deposited in the special fund.

c. Any costs incurred by the Division of Taxation for collection or administration attributable to this section may be deducted from the receipts collected pursuant to this section, as determined by the Director of the Division of Budget and Accounting in the Department of the Treasury. The State Treasurer shall deposit into the "NJ-AIDS Services Fund" net contributions collected pursuant to this section for distribution to the Commissioner of Health and Senior Services, for grants to agencies within the State assisting and supporting individuals living with HIV/AIDS.

d. The Legislature shall annually appropriate all funds deposited in the "NJ-AIDS Services Fund" to the Department of Health and Senior Services and the Department of the Treasury in accordance with the purposes and provisions of this act.

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

Approved August 24, 2001.