

Article VIII, Section I, Paragraph 3 New Jersey Constitution

LEGISLATIVE HISTORY CHECKLIST

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(Permits a surviving spouse to receive veterans' tax deductions)

New Jersey Constitution: Article VIII, Section I, Paragraph 3

BILL NO: ACR12

SPONSOR: Costa, Hollenbeck, Deverin, Lesniak, Kallk, Schwartz, Janiszewski, Rod

DATE INTRODUCED: Pre-filed

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

Senate: Revenue, Finance and Appropriations

AMENDED DURING PASSAGE: Yes

DATE OF PASSAGE: **ASSEMBLY:** 4/25/1983

SENATE: 6/23/1983

FILED WITH SECRETARY OF STATE: 6/24/1983

DATE OF ADOPTION: 11/8/1983

EFFECTIVE: 12/8/1983

FOLLOWING ARE ATTACHED IF AVAILABLE:

FINAL TEXT OF BILL (Introduced bill enacted) Yes

SPONSOR'S STATEMENT: Yes

COMMITTEE STATEMENT: **ASSEMBLY:** Yes

SENATE: Yes

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 Revenue, Finance and Appropriations Committee on Assembly concurrent
C758 resolution no. 12 OCR Aa : (Do you approve the amendment to the Constitution ... providing that the
1983 Legislature may, by law, permit a surviving spouse to receive the veterans real and personal property tax
deductions?) : held March 14, 1983 ... Trenton, New Jersey.

NEWSPAPER ARTICLES:

No

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ASSEMBLY CONCURRENT RESOLUTION No. 12

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1982 SESSION

By Assemblywoman COSTA, Assemblymen HOLLENBECK, DEVERIN, LESNIAK, Assemblywoman KALIK, Assemblymen SCHWARTZ, JANISZEWSKI and ROD

A CONCURRENT RESOLUTION proposing an amendment to paragraph 3 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
2 the State of New Jersey is hereby agreed to:

PROPOSED AMENDMENT

3 Amend Article VIII, Section I, paragraph 3 to read as follows:

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12 or cancellation shall not be altered or repealed.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

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

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 3 months after such final agreement and shall
 5 be 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
 8 months 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 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.	ALLOWS A WIDOWER TO RECEIVE THE VET- ERANS REAL AND PERSONAL PROPERTY TAX DEDUCTION Do you approve of the amendment to the Constitution of the State of New Jersey which entitles a widower of a veteran to receive the veterans real and personal property tax deduction?
	No.	

STATEMENT

At present, Article VIII, Section I, paragraph 3 entitles the widow of a veteran to receive a deduction from the amount of any tax bill for taxes on real or personal property in the sum of \$50.00 upon the death of the veteran so long as the widow remains unmarried and a resident of New Jersey. This legislation proposes an amendment to the State Constitution to extend this same benefit to the widower of a veteran.

ASSEMBLY REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO

ASSEMBLY CONCURRENT RESOLUTION No. 12

with committee amendments

STATE OF NEW JERSEY

DATED: FEBRUARY 14, 1983

At present, Article VIII, Section I, paragraph 3 entitles the widow of a veteran to receive a deduction from the amount of any tax bill for taxes on real or personal property in the sum of \$50.00 upon the death of the veteran so long as the widow remains unmarried and a resident of New Jersey. This legislation proposes an amendment to the State Constitution to extend this same benefit to the widower of a veteran.

COMMITTEE AMENDMENTS

Committee amendments, adopted at the suggestion of the Division of Taxation, insert the term "surviving spouse" in place of "widow or widower".

ASSEMBLY CONCURRENT RESOLUTION No. 12

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1982 SESSION

By Assemblywoman COSTA, Assemblymen HOLLENBECK, DEVERIN, LESNIAK, Assemblywoman KALIK, Assemblymen SCHWARTZ, JANISZEWSKI and ROD

A CONCURRENT RESOLUTION proposing an amendment to paragraph 3 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
2 the State of New Jersey is hereby agreed to:

PROPOSED AMENDMENT

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

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 February 14, 1983.

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

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 3 months after such final agreement and shall
5 be 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
8 months 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 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.	ALLOWS A WIDOWER TO RECEIVE THE VET- ERANS REAL AND PERSONAL PROPERTY TAX DEDUCTION
	No.	Do you approve of the amendment to the Constitution of the State of New Jersey which entitles a widower of a veteran to receive the veterans real and personal property tax deduction?

[SECOND OFFICIAL COPY REPRINT]

ASSEMBLY CONCURRENT RESOLUTION No. 12

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1982 SESSION

By Assemblywoman COSTA, Assemblymen HOLLENBECK, DEVERIN, LESNIAK, Assemblywoman KALIK, Assemblymen SCHWARTZ, JANISZEWSKI and ROD

A CONCURRENT RESOLUTION proposing an amendment to paragraph 3 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
2 the State of New Jersey is hereby agreed to:

PROPOSED AMENDMENT

3 Amend Article VIII, Section I, paragraph 3 to read as follows:
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6 active service, in time of war or other emergency as, from time to
7 time, defined by the Legislature, in any branch of the Armed Forces
8 of the United States shall be entitled, annually to a deduction from
9 the amount of any tax bill for taxes on real and personal property,
10 or both, in the sum of \$50.00 or if the amount of any such tax bill
11 shall be less than \$50.00, to a cancellation thereof, which deduction
12 or cancellation shall not be altered or repealed. Any person here-
13 inabove described who has been or shall be declared by the United
14 States Veterans Administration, or its successor, to have a service-
15 connected disability, shall be entitled to such further deduction
16 from taxation as from time to time may be provided by law. The
17 ***[widow or widower]*** **surviving spouse** of any citizen and resi-
18 dent of this State who has met or shall meet his *or her* death on

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 February 14, 1983.

**—Assembly amendments adopted February 28, 1983.

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

1 2. When this proposed amendment to the Constitution is finally
2 agreed to, pursuant to Article IX, paragraph 1 of the Constitution,
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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.	ALLOWS A **[WIDOWER]** <i>**surviving spouse**</i> TO RECEIVE THE VETERANS REAL AND PERSONAL PROPERTY TAX DEDUCTION
	No.	Do you approve of the amendment to the Constitution of the State of New Jersey which entitles a **[widower]** <i>**surviving spouse**</i> of a veteran to receive the veterans real and personal property tax deduction?

SENATE REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO
ASSEMBLY CONCURRENT RESOLUTION No. 12
[SECOND OFFICIAL COPY REPRINT]

STATE OF NEW JERSEY

DATED: JUNE 16, 1983

Assembly Concurrent Resolution No. 12, Second Official Copy Reprint, is a proposed Constitutional amendment that would permit the surviving spouse of a veteran to receive the veteran's real and personal property tax deduction and the disabled veteran's exemption. This proposal, if approved, will effectively permit widowers of veterans to receive the veteran's tax benefits.