Art. VIII § I, par. 7
(Constitutional Amendment effective 12-2-1976)

New Jersey Constitution
LEGISLATIVE HISTORY CHECKLIST
Compiled by the NJ State Law Library

New Jersey Constitution: Article VIII, Section I, paragraph 7 (Constitutional Amendment effective 12-2-1976)

(Proposes an amendment to the Constitution to dedicate the receipts of any State tax levied on the personal incomes of individuals, estates and trusts to the reduction or offsetting of local property taxes)

BILL NO: ACR140

SPONSOR: Littell and others

DATE INTRODUCED: February 19, 1976

COMMITTEE: **ASSEMBLY:** Taxation

SENATE: Revenue, Finance & Appropriations

AMENDED DURING PASSAGE: No

DATE OF PASSAGE: **ASSEMBLY:** June 10, 1976

SENATE: July 8, 1976

FILED WITH SECRETARY OF STATE: July 14, 1976

SUBMITTED TO VOTERS AS PUBLIC QUESTION No. 6:

APPROVED BY VOTERS: November 2, 1976

EFFECTIVE: December 2, 1976

FOLLOWING ARE ATTACHED IF AVAILABLE:

ACR140, 1976-1977 Legislative Session:

FINAL TEXT OF BILL (Introduced version of bill enacted) Yes

SPONSORS' STATEMENT (begins on page 2 of introduced bill): Yes

COMMITTEE STATEMENT: **ASSEMBLY**: No

SENATE: No

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL ESTIMATE: No

VETO MESSAGE: No

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

(continued)

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.

HEARINGS: Yes

Public hearing before Assembly Taxation Committee on Assembly Concurrent Resolutions 140 and 141 (Amendments to the Constitution concerning dedication of taxes), held April 26, 1976.
By New Jersey. Legislature. General Assembly. Committee on Taxation.
Call number 974.90 T235, 1976a

REPORTS: No

Summary of bills in income tax package, 1976
By New Jersey, Department of Education
Call number: 974.90 T235, 1976c

The property tax in perspective, 1965-1975: A report to the Taxation Committee, New Jersey General Assembly,
By J. Gilbert Deardorff.
Trenton, N.J.: New Jersey Legislature, General Assembly, Committee on Taxation, 1976.
Call number: 974.90 T235, 1976g

NEWSPAPER ARTICLES:

"A voter's guide, Election Day, Nov. 2, 1976," The Record, October 25, 1976
"False promise," (newspaper unknown)
"The Questions," The Press, October 29, 1976
"Three welcome 'yes' votes," Trenton Evening Times, November 3, 1976
"Day of Decision," Star-Ledger, November 1, 1976

OTHER:

Attorney General Formal Opinion, 1977, no. 12 Yes

"The New Jersey State Constitution,"
Second Edition, by Robert F. Williams, pp. 171-172 Yes

1976 Public Question Language and Total Vote
Published in 1977 New Jersey Legislative Manual, pg. 760 Yes

Page A89 from the 1976 New Jersey Legislative Index (includes an
outine of events as ACR140 made its way through the legislative process) Yes

Filed with Sec. of State 7-14-76

ASSEMBLY CONCURRENT RESOLUTION No. 140

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 19, 1976

By Assemblymen LITTELL, SPIZZIRI, PERSKIE, VAN WAGNER, FORAN, WEIDEL, DiFRANCESCO, KAVANAUGH, HURLEY, KEAN, ALBANESE, KOZLOSKI, WOODSON, Assemblywoman CURRAN, Assemblymen YATES, JACKMAN, T. GALLO, PERKINS, McMANIMON and STEWART

Referred to Committee on Taxation

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

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

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

PROPOSED AMENDMENT

Amend Article VIII, Section I by adding a new paragraph 5 as follows:

5. No tax shall be levied on personal incomes of individuals, estates and trusts of this State unless the entire net receipts therefrom shall be received into the treasury, placed in a perpetual fund and be annually appropriated, pursuant to formulas established from time to time by the Legislature, to the several counties, municipalities and school districts of this State exclusively for the purpose of reducing or offsetting property taxes.

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

3. This proposed amendment to the Constitution shall be submitted to the people at said election in the following manner and form:

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

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

If you favor the proposition printed below make a cross (×), plus (+) or check (√) in the square opposite the word "Yes." If you are opposed thereto make a cross (×), plus (+) or check (√) in the square opposite the word "No."

b. In every municipality the following question:

	Yes.	DEDICATION OF PERSONAL INCOME TAX NET RECEIPTS TO BE USED EXCLUSIVELY TO OFFSET OR REDUCE PROPERTY TAXES Shall the amendment agreed to by the Legislature, to amend Article VIII, Section I of the Constitution of the State of New Jersey by adding a new paragraph to provide that the entire net receipts of any State tax levied on personal incomes of individuals, estates and trusts of this State shall be annually appropriated to the several counties, municipalities and school districts of this State exclusively for the purpose of reducing or offsetting property taxes, be adopted?
	No.	

STATEMENT

This proposed constitutional amendment would dedicate the entire net annual receipts of any State tax levied on the personal incomes of individuals, estates and trusts of this State to the reduction or offsetting of local property taxes by requiring all such receipts to be annually appropriated therefor, pursuant to formulas established from time to time by the Legislature, to the several counties, municipalities and school districts of this State.

"This bill implements a major recommendation of the Motor Vehicle Study Commission as contained on pages 133-162 ["Drinking and Driving"] of its September 1975 Report...."

The sponsors of the bill were Senators Maressa and Vreeland, both of whom were members of the Motor Vehicle Study Commission. See also "Statement to Senate, No. 1423 (1976)," p. 2, item 9 (May 24, 1976), prepared by the Senate Law, Public Safety and Defense Committee.

3. By its own terms, L. 1977, c. 29, §6(a) has no bearing upon a motorist whose sole ground of suspension is an offense having an applicable suspension period limited to six months. Likewise, it has no bearing upon a motorist subject to a series of suspensions, each of which is based on an offense having an applicable suspension period limited to six months. See, for example, N.J.S.A. 39:4-50(b) (first offense), N.J.S.A. 39:4-50.4, or the two in combination. In each case, the mandated six-month suspension would be completely served before the cited provision could be operative. As a result, these motorists are entitled to restoration without regard to §6(a) after serving the full six-month suspension or the appropriate multiple thereof.

Of course, to be eligible for restoration under §6(a), a motorist must also satisfy all other statutory requirements relevant to his or her situation. See, e.g., N.J.S.A. 39:6-31, N.J.S.A. 39:6-40, N.J.S.A. 39:3-10a.

May, 20, 1977

EDWARD G. HOFGESANG, *Director*
Division of Budget and Accounting
Department of the Treasury
State House
Trenton, New Jersey 08625

FORMAL OPINION 1977—No. 12.

Dear Director Hofgesang:

The adoption of Article VIII, Sec. 1. para. 7, of the State Constitution has precipitated the inquiry as to whether N.J.S.A. 54A:9-25.1 may be given effect consistently with the constitutional provision. Article VIII, Sec. 1, para. 7, approved at the general election held on November 2, 1976 effects a constitutional dedication of the proceeds of the Gross Income Tax:

> "No tax shall be levied on personal incomes of individuals, estates and trusts of this State unless the entire net receipts therefrom shall be received into the treasury, placed in a perpetual fund and be annually appropriated, pursuant to formulas established from time to time by the Legislature, to the several counties, municipalities and school districts of this State exclusively for the purpose of reducing or offsetting property taxes."

N.J.S.A. 54A:9-25.1, enacted as part of the Gross Income Tax Act (N.J.S.A. 54A: 9-1 *et seq.*; L. 1976, c. 47) approved by the Governor on July 8, 1976 provides:

> "There is hereby established within the General Treasury a special fund to be known as the 'Gubernatorial General Elections Fund.' Where a taxpayer has indicated on a return filed pursuant to this act that one dollar of his taxes is to be reserved for such fund, the Treasurer shall credit such fund from the taxes collected under the provisions of this act. The fund shall be available for appropriation pursuant to section 5 of P.L. 1974, c. 26 (C. 19:44A-30), provided however that establishment of the 'Gubernatorial General Elections Fund' shall in no way affect the operation of said section."

The question to be resolved is whether the constitutional provision, which was clearly adopted to regulate the expenditure of the revenue realized under the Gross Income Tax Act, should be regarded as superseding the specific provision set forth within that Act at N.J.S.A. 54A:9-25.1.

The statute and constitutional amendment were initiated at the same session of the Legislature as part of a single comprehensive program of revenue reform. Assembly Concurrent Resolution 140, proposing the amendment to the people, was introduced on the same day (February 19, 1976) as Assembly Bill No. 1513, which ultimately became the Gross Income Tax Act. N.J. Legislative Index, Vol. LXIII, pp. A39, A67. The course of legislative approval of the two measures was substantially contemporaneous. Final passage of the Gross Income Tax Act occurred in the Assembly on July 7 and in the Senate on July 8, and final approval of ACR 140 occurred in the Assembly on June 10 and in the Senate on July 8. *Id.*

It is an established canon of statutory construction that contemporaneous enactments of the Legislature are to be read consistently and harmoniously whenever possible. *Smith v. Hazlet Twp.*, 63 N.J. 523 (1973); *Dept. of Labor and Industry v. Cruz*, 45 N.J. 372 (1965). By a parity of reasoning, the same principle should also apply in the interpretation of a constitutional amendment proposed to the people contemporaneously with a statute in *pari materia*. Moreover, in specific regard to the construction of constitutional provisions, the courts have held that the contemporaneous legislative understanding of constitutional terms susceptible of different meanings is entitled to great weight in establishing the precise definition of those terms. *Lloyd v. Vermeulen*, 22 N.J. 200, 210 (1956); *In re Hudson County*, 106 N.J.L. 62 (E. & A. 1929). The usual situation in which this principle is applied is the case of a statute enacted subsequent to formal adoption of the constitutional provision. The principle would appear even more immediately applicable in the present situation of constitutional and statutory provisions approved contemporaneously by the Legislature and directed to the same subject matter.

In the application of these principles to the question of deduction of a portion of income tax revenue for use in public financing of gubernatorial election activities as set out in N.J.S.A. 54A:9-25.1, several points must be strictly noted and carefully considered. The first is that the constitutional dedication of the proceeds of the Gross Income Tax pertains by its terms only to the "entire net receipts" of the tax. There is manifestly no constitutional impediment to the prior deduction of the costs of collection of the tax in the computation of constitutionally dedicated "entire net receipts." Secondly, the action which, according to the terms of N.J.S.A. 54A:9-25.1, would effect the prior deduction of a portion of gross tax revenue to the Gubernatorial General Elections Fund is a specific election by the taxpayer to "reserve" one dollar of his total tax liability for that use. Finally, in the legislative process of total

revenue reform, the Legislature as a whole evidently regarded the provisions of N.J.S.A. 54A:9-25.1 as entirely consistent with the proposed constitutional amendment.

The specific question to be resolved under applicable principles of law in light of these considerations is whether the taxpayer's election, which is specifically provided for in the body of the tax statute, may be considered, like the prior deduction of collection costs, a permissible deduction from the gross tax revenue in the determination of the "entire net receipts" dedicated by the Art. VIII, Sec. 1, para. 7. In these circumstances, it is sound to conclude that such a deduction is consistent both with the Legislature's expression of law and the popular approval of the constitutional amendment. The taxpayer's election is specifically provided for in the tax statute approved contemporaneously with the constitutional amendment as part of a comprehensive integrated legislative program of tax reform. The meaning of "entire net receipts" constitutionally dedicated to property tax relief is not apparent on its face, and the presumed legislative intent should be discerned from the entire process of legislative tax reform. Since that process provided for a dedication of the "entire net receipts" of the Gross Income Tax and at the same time for a voluntary reservation by the taxpayer of a minimal portion of his tax liability for public financing of gubernatorial elections, it is logical to assume an implicit legislative purpose to allow for this reservation of tax liability as a permissible prior deduction in the computation of constitutionally dedicated "entire net receipts." For these reasons, you are advised that the transfer and expenditure of amounts reserved by taxpayers in the Gubernatorial General Elections Fund under N.J.S.A. 54A:9-25.1 is consistent with Art. VIII, Sec. 1, para. 7 of the State Constitution.

Very truly yours,
WILLIAM F. HYLAND
Attorney General
By: PETER D. PIZZUTO
Deputy Attorney General

June 8, 1977

JOHN A. WADDINGTON, *Director*
Division of Motor Vehicles
25 South Montgomery Street
Trenton, New Jersey 08625

FORMAL OPINION 1977—No. 13.

Dear Director Waddington:

The Division of Motor Vehicles has requested an opinion as to those circumstances in which a one-year revocation of driving privileges for refusing to submit to a breath chemical test shall be imposed under L. 1977, c. 29. Specifically, the inquiry is whether a one-year revocation shall be imposed only in the event of a previous

refusal to submit to a breath chemical test, or whether a one-year revocation invariably shall be imposed in connection with a subsequent offense of driving while intoxicated with or without regard to a prior breath refusal.

L. 1977, c. 29, §4(b) provides in pertinent part as follows:

> "Any revocation of the right to operate a motor vehicle over the highways of this State for refusing to submit to a chemical test shall be for 90 days unless the refusal was in connection with a subsequent offense of this section, in which case, the revocation period shall be for 1 year...."

An apparent inconsistency and ambiguity in the cited provision is occasioned by the use of the phrases "of this section" and "in connection with a subsequent offense." The term "section" appears to refer to §4 of L. 1977, c. 29, which pertains solely to breath refusal proceedings. The implication therefrom is that the one-year period of revocation is to be imposed only in instances where a motorist has been previously adjudged to have refused a breath chemical test. On the other hand, the statute provides that the refusal must be "*in connection with* a subsequent offense," which suggests that the one-year revocation period must be imposed only in instances where the refusal is "in connection with" a subsequent offense of driving while intoxicated.

In the construction of ambiguous statutory language, it is appropriate to consider the legislative history of the enactment in order to ascertain the legislative intent. See *Watt v. Mayor and Council of Borough of Franklin*, 21 N.J. 274, 277-8 (1956); *cf. Murphy v. Zink*, 136 N.J.L. 235 (Sup. Ct. 1947), aff'd o.b. 136 N.J.L. 635 (E. & A. 1948). The "Statement to Senate, No. 1423," page 2, item 8 (May 24, 1976), prepared by the Senate Law, Public Safety and Defense Committee, provided that the bill accomplished a "number of changes in existing law regarding drinking and driving." It summarized the major provisions of existing law and those proposed under the bill in respect to breath refusal matters as follows:

"Issue	Current Statute	[Motor Vehicle Study] Commission Recommendations
	* * *	
"8. Refusal	6 mos. DL suspension	1st - 6 mos.+Alcohol Education, or Rehabilitation Subsq. to Prior DWI Conv. in 15 yrs. - 1 yr.*
	* * *	

"*If more than 15 yrs. then treated as a first[.]

* * *

From the summary, it can be seen that a one-year revocation for refusing a breath chemical test was intended by the Legislature to be imposed only where the refusal occurs within 15 years of an earlier unrelated conviction of driving while intoxicated. In the event there has been no earlier conviction of driving while intoxicated or the earlier conviction of driving while intoxicated has occurred more than 15 years prior to the refusal, a six-month suspension would be imposed. See also Senate No. 1423, §1 (1976); *Report of the New Jersey Motor Vehicle Study Commission* (September 1975) 153, 161, 164. The six-month suspension for refusing to submit to a breath test was reduced to 90 days in the final version of the bill. However, the legislative purpose to impose a one-year revocation only for a refusal in connection with

e under, a. hereof including but not
Act and federal pension, disability

ns of any state or its political subdi-
not covered under a. hereof; pro-
benefits to be allowed exclusion by
in excess of the maximum amount
exclusion by, an owner in similar

izen and resident of this State who
pursuant to this paragraph shall be
n unmarried and a resident of the
ne land with respect to which said
uction, upon the same conditions,
with respect to the same dwelling
another or others, or with respect
g corporation, notwithstanding that
5 and is not permanently and totally
use is 55 years of age or older.

y law shall be granted so that it will
or exemption, except a deduction
this section, to which the said citi-
citizen and resident may receive in
provided by law. The State shall
an amount equal to one-half of the
owance of tax deductions pursuant

tion by amendment in 1960 and,
d a number of times over the years.
980, 1984, and 1988 were aimed at
tions, expanding the types of prop-
uding certain benefits from income
ne veteran's deduction under para-
ay be claimed by an individual. The
judicial interpretation.

tatute which entitles homeowners,
tenants to a rebate or a credit of a
id by or allocable to them at such
provided by law. Such rebates or
redit to citizens and residents who
an 65 years of age who are perma-
e provisions of the Federal Social
ore and the surviving spouse of a
ho during his lifetime received, or
nd the enactment of implementing

legislation, would have been entitled to receive a rebate or credit related to property taxes.

This paragraph was added to the constitution by amendment in 1975 and then was amended in 1976 to permit higher rebates to senior citizens and persons with total and permanent disabilities. The Supreme Court upheld the statute implementing this paragraph, which limits eligibility for rebates to taxpayers' principal residences, thereby excluding summer homes. The Court concluded that this limitation was permitted by the word "homestead" in the constitutional provision (*Rubin v. Glaser*).

Laws Permitting Municipalities to Grant Abatements or Exceptions Authorized

6. The Legislature may enact general laws under which municipalities may adopt ordinances granting exemptions or abatements from taxation on buildings and structures in areas declared in need of rehabilitation in accordance with statutory criteria, within such municipalities and to the land comprising the premises upon which such buildings or structures are erected and which is necessary for the fair enjoyment thereof. Such exemptions shall be for limited periods of time as specified by law, but not in excess of 5 years.

This paragraph, like paragraph 5, was added to the constitution by amendment in 1975. It permits the legislature to delegate to municipalities the power to grant up to five-year tax exemptions and abatements for buildings in areas in need of rehabilitation. It has not been subject to judicial interpretation.

Personal Income Tax Dedicated to Reducing Property Taxes

7. a. No tax shall be levied on personal incomes of individuals, estates and trusts of this State unless the entire net receipts therefrom shall be received into the treasury, placed in a perpetual fund designated the Property Tax Relief Fund and be annually appropriated, pursuant to formulas established from time to time by the Legislature, to the several counties, municipalities and school districts of this State exclusively for the purpose of reducing or offsetting property taxes. In no event, however, shall a tax so levied on personal incomes be levied on payments received under the federal Social Security Act, the federal Railroad Retirement Act, or any federal law which substantially reenacts the provisions of either of those laws.

b. There shall be annually credited from the General Fund and placed in a special account in the perpetual Property Tax Relief Fund established pursuant to this paragraph, which account shall be designated the Property Tax Reform Account, an amount equal to the annual revenue derived from a tax rate of 0.5% imposed under the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.), as amended and supplemented, or any other subsequent law of similar effect, which amount shall be appropriated annually by the Legislature exclusively for the purpose of property tax reform.

Paragraph a was added to the constitution by amendment in 1976. The prohibition on taxing the benefits listed in the last sentence was added by amendment

in 1984. The basic thrust of the 1976 provision was to require that any personal income tax statute earmark revenues for offsetting or reduction of local property taxes, such as school taxes. This was part of the response to the crisis in education funding brought about by the ongoing *Robinson v. Cahill* litigation. (See discussion under Article VIII, Section IV, paragraph 1, below.) This paragraph has not been subject to judicial interpretation.

Paragraph b was added in 2006 to link, at least partially, a sales tax increase to property tax relief.

Section II. Debt and Appropriations

State Credit Not to Be Loaned

1. The credit of the State shall not be directly or indirectly loaned in any case.

This paragraph was carried over verbatim from Article IV, Section 6, paragraph 3, of the 1844 constitution. The provision was aimed at limiting the state from embarking on joint ventures with, or subsidizing projects of, private individuals or corporations.[122] This paragraph should be read together with Article VIII, Section III, paragraphs 2 and 3, which were designed to place similar limitations on local governments.

The Supreme Court noted the purpose of these provisions in *Roe v. Kervick*:

> During the nineteenth century states and their political subdivisions frequently undertook to encourage the development of railroads by furnishing financial aid. Such assistance was in the form of direct loans or gifts of public money or property, or by bond issues, or subscription to stock of the companies. Many abuses followed in the wake of such practices to the serious detriment of the taxpayer.
>
> The strictures of *Article* VIII . . . were simply the retreat to a fundamental doctrine of government, i.e., that public money should be raised and used only for public purposes.

The Court in *Kervick* went on to articulate the "public purpose" doctrine as permitting involvement in projects that benefit "the community as a whole." Further, the doctrine "must expand when necessary to encompass changing public needs in a modern dynamic society." The Court then approved state and local loans for Area Redevelopment Assistance projects.

Applying these views, the Court has upheld a variety of public purpose projects despite the apparent rigid ban in this paragraph (*Bulman v. McCrane*).

[122] Frederick M. Hermann, *The Constitution of 1844 and Political Change in Antebellum New Jersey*, 101 N.J. HIST. 34 (Spring/Summer 1983).

Appropriations to Be Provided by L
Budget

2. No money shall be drawn from
by law. All moneys for the supp
State purposes as far as can be
provided for in one general appr
year; except that when a change
may be made to effect the transit
appropriating money for any Stat
contained therein, together with
fiscal period, shall exceed the tot
which will be available to meet su
certified by the Governor.

This paragraph has its origins in
constitution, which contained th
rest of the provision was added by

The first sentence recognizes th
tive power (*Karcher v. Kean*). The
requirements of a single, annual a
on projected revenues as certifie
The Supreme Court ruled the sta
bonds to balance the budget (*Lar*

In 1992, the Court reiterated th
and exclusively" with the legislatu
(not interfering with the executive
Workers of America, AFL-CIO v. F

Limit on State Debt

3. a. The Legislature shall not, in
debts, liability or liabilities of the
or liabilities shall exceed at any t
priated by the general appropria
shall be authorized by a law for
therein. Regardless of any limit
such law shall provide the ways
est of such debt or liability as i
principal thereof within thirty-fiv
law shall not be repealed until su
fully paid and discharged. Exce
take effect until it shall have bee
and approved by a majority of
thereon.

b. On and after the date on wh
Constitution, the Legislature shal
or authorizes the creation of a d
rate entity, established either as
exercising public and essential

maintenance of water supply, water pollution and sewerage treatment facilities.

Yes	1,543,237
No.	884,948

PUBLIC QUESTION No. V
INSTITUTIONS CONSTRUCTION BOND ISSUE

Should the "New Jersey Institutions Construction Bond Act of 1976" which authorizes the State to issue bonds in the amount of $80,000,000.00 for the renovation and improvement of State schools for the mentally retarded and hospitals for the mentally ill; the construction of new correctional facilities to accommodate the increase in the inmate population occurring as a result of more strict sentencing and speedier trials; to provide for the expansion of community mental health facilities; and to provide the means to pay the principal and interest on these bonds, be approved?

INTERPRETIVE STATEMENT

Approval of this act would authorize the sale of $80,000,000.00 in bonds to be used for the renovation and improvement of schools for the mentally retarded and hospitals for the mentally ill; construction of new correctional facilities to accommodate the increase in the inmate population occurring as a result of more strict sentencing and speedier trials; and the expansion of community health facilities.

Yes	1,315,052
No.	1,308,668

PUBLIC QUESTION No. VI
DEDICATION OF PERSONAL INCOME TAX NET RECEIPTS TO BE USED EXCLUSIVELY TO OFFSET OR REDUCE PROPERTY TAXES

Shall the amendment agreed to be the Legislature, to amend Article VIII, Section I of the Constitution of the State of New Jersey by adding a new paragraph to provide that the entire net receipts of any State tax levied on personal incomes of individuals, estates and trusts of this State shall be annually appropriated to the several counties, municipalities and school districts of this State exclusively for the purpose of reducing or offsetting property taxes, be adopted?

STATEMENT

"Adoption of this amendment of the State Constitution would require net receipts from any State tax on personal incomes, estates and trusts of this State to be received in the State Treasury and placed in a perpetual fund to be annually appropriated by law to the several counties, municipalities and school districts exclusively for the purpose of reducing or offsetting property taxes."

Yes	1,688,463
No	701,983

PUBLIC QUESTION No. VII
AMUSEMENT GAMES
INCREASE IN VALUE OF PRIZES AND ADMISSION CHARGE

Shall the amendment to the Amusement Games Licensing Law enacted by the Legislature authorizing an increase from $15.00 to $100.00 in the maximum retail value of prizes, and from $0.25 to $0.50 for the privilege of playing amusement games, be approved?

Yes	907,007
No	1,359,860

Abraham Lincoln never carried New Jersey in an election. In 1860 he lost the state to Stephen Douglas, 58,420 to 59,509. In 1864 he lost by even more, with 60,723 to 68,020 for Democrat George McClellan.

maintenance of water supply, water pollution and sewerage treatment facilities.

Yes 1,543,237
No. 884,948

PUBLIC QUESTION No. V
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STATEMENT

"Adoption of this amendment of the State Constitution would require net receipts from any State tax on personal incomes, estates and trusts of this State to be received in the State Treasury and placed in a perpetual fund to be annually appropriated by law to the several counties, municipalities and school districts exclusively for the purpose of reducing or

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No 1,359,860

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NOTATIONS

ACR 126 Perskie, Kupperman, Pellecchia, Stewart, Herman, Jackman, Foran, Van Wagner, Burstein, T. Gallo, Schuck, Esposito, Cali, Perkins, McManimon, Woodson, Gewertz, Rand, Gorman, Adubato, Miszkiewicz, Newman, Barbour, LeFante, Scanlon, Hurley, Hawkins, Deverin, Gregorio, Chinnici, Brown, Weidel, Croce
Jan. 19—Proposes an amendment to the Constitution to permit gambling casinos in Atlantic City with revenues applied solely for the benefit of senior citizens and disabled residents of the State.
Jan. 19, 1976—State Gov't & Fed. & Interstate Rel. Com.
Feb. 9, 1976—Reported with com. amend.
Feb. 9, 1976—2nd reading.
Feb. 19, 1976—Copies placed on the desks.
Mar. 3, 1976—Amended.
Mar. 3, 1976—2nd reading, amended.
Mar. 3, 1976—Copies placed on the desks in Assembly.
Mar. 22, 1976—Copies placed on the desks in Senate.
Apr. 14, 1976—Public hearing held.
May 3, 1976—Passed in Assembly. (52-23)
May 3, 1976—Received in Senate.
May 3, 1976—St. Gov't, Fed. & Interstate Rel. & Vet. Aff. Com.
May 19, 1976—Reported, 2nd reading.
June 28, 1976—Passed in Senate. (25-10)
July 6, 1976—Filed.

ACR 127 Orechio, Dennis, Burgio
Jan. 26—Proposes an amendment to the Constitution to increase the real property tax deduction for senior and disabled citizens and increases the limitation on income.
Jan. 26, 1976—Taxation Com.

ACR 128 Barbour, Yates
Jan. 26—Proposes an amendment to the Constitution to provide for the preservation of agricultural open space.
Jan. 26, 1976—Agriculture & Environment Com.

ACR 129 D. Gallo, Spizzirl, Market, Barry, Hurley, Kean, Curran, Saxton, Snedeker, Otlowski, Dorsey, Croce, McManimon, Maguire
Feb. 3—Proposes an amendment to the Constitution to provide that any bill which would reduce the locally derived revenues of any municipality, county or school district must pass both Houses of the Legislature by 2/3 vote.
Feb. 3, 1976—State Gov't & Fed. & Interstate Rel. Com.
May 20, 1976—Reported, 2nd reading.
May 20, 1976—Copies placed on the desks in Assembly.
May 24, 1976—Copies placed on the desks in Senate.
Sep. 9, 1976—Public hearing held.

ACR 130 Hurley, Chinnici, Snedeker, Saxton, Weidel
Feb. 3—Proposes an Amendment to the Constitution to extend tax deductions to persons who occupy real property under a life estate or lease for 99 years or longer instead of ownership.
Feb. 3, 1976—Taxation Com.
May 24, 1976—Reported, 2nd reading.
June 10, 1976—Copies placed on desks.
June 28, 1976—Public hearing held.

ACR 131 Flynn, Van Wagner, Kozloski
Feb. 3—Proposes an amendment to the Constitution to grant certain senior citizens real property tax deduction after they vacate their dwelling houses.
Feb. 3, 1976—Taxation Com.

ACR 132 Orechio, Dennis, Burgio, Kean, Spizzirl, Curran, D. Gallo
Feb. 3—Proposes an amendment to the Constitution to increase the senior citizens and disabled persons tax deduction.
June 30, 1976—Withdrawn from the files.

ACR 133 Maguire, Di Francesco, Olszowy, McDermott, Muhler, Kennedy, Villane, Stewart, Otlowski, Perkins, Spizzirl, Dorsey, Bassano, Barry, D. Gallo, Curran, Orechio, Dennis, Burgio, Karcher
Feb. 3—Creates a joint Legislative Committee to study the personnel policies, procedures and practices of every department in the executive branch.
Feb. 3, 1976—State Gov't & Fed. & Interstate Rel. Com.

ACR 134 (ACR 219 - 1974) Kean, Burgio, Dennis
Feb. 9—Proposes an amendment to the Constitution to require the same procedures for certain bond issue legislation as are required for Constitutional amendments.
Feb. 9, 1976—State Gov't & Fed. & Interstate Rel. Com.
May 20, 1976—Reported, 2nd reading.
May 20, 1976—Copies placed on the desks in Assembly.
May 24, 1976—Copies placed on the desks in Senate.

ACR 135 (ACR 53 - 1974) Kean, Burgio, Dennis
Feb. 9—Proposes an amendment to the Constitution to recalculate taxes for up to 8 rather than 2 years last past when lands used and assessed as farmlands are applied to another use.
Feb. 9, 1976—Taxation Com.

ACR 136 (ACR 52 - 1974) Kean, Burgio, Van Wagner, Dennis, Kozloski
Feb. 9—Creates a commission to study the practicability and feasibility of reviewing the criminal law concerning victimless crimes.
Feb. 9, 1976—Judiciary, Law, Public Safety & Defense Com.
May 3, 1976—Reported, 2nd reading.
Nov. 22, 1976—Passed in Assembly. (Voice)
Dec. 13, 1976—Received in Senate.
Dec. 13, 1976—St. Gov't, Fed. & Interstate Rel. & Vet. Aff. Com.

ACR 137 (SCR 85 - 1974 W/C) Ewing, Kavanaugh, Kupperman, Barry, D. Gallo, Dennis, Burgio
Feb. 9—Reconstitutes the "Watchdog Committee," to represent the Legislature in certain matters relating to the use and expenditures of certain Bond Acts.
Feb. 9, 1976—State Gov't & Fed. & Interstate Rel. Com.

ACR 138 Pellecchia, Gregorio, Gallagher, Markert, Saxton, Flynn
Feb. 9—Directs certain Senate and Assembly committees, jointly, to study, evaluate and report on the Governor's proposal to abolish the Department of Community Affairs.
Feb. 9, 1976—State Gov't & Fed. & Interstate Rel. Com.

ACR 139 (ACR 165 - 1974) Market, D. Gallo
Feb. 19—Proposes an amendment to the Constitution to remove the words "thorough and efficient" from the requirement that the Legislature shall provide for the maintenance and support of a thorough and efficient system of free public schools.
Feb. 19, 1976—Education Com.
Oct. 7, 1976—Com. given 24 hrs. notice.

ACR 140 Littell, Spizzirl, Perskie, Van Wagner, Foran, Weidel, Di Francesco, Kavanaugh, Hurley, Kean, Albanese, Kozloski, Woodson, Curran, Yates, Jackman, T. Gallo, Perkins, McManimon, Stewart, Rys, Villane, Markert, Barbour
Feb. 19—Proposes an amendment to the Constitution to dedicate the receipts of any State tax levied on the personal incomes of individuals, estates and trusts to the reduction or offsetting of local property taxes.
Feb. 19, 1976—Taxation Com.
Mar. 12, 1976—Reported, 2nd reading.
Apr. 5, 1976—Copies placed on the desks in Assembly.
Apr. 12, 1976—Copies placed on the desks in Senate.
Apr. 26, 1976—Public hearing held.
June 10, 1976—Passed in Assembly. (50-9)
June 14, 1976—Received in Senate.
June 14, 1976—Revenue, Finance & Appropriations Com.
June 30, 1976—Reported, 2nd reading.
July 8, 1976—Passed in Senate. (29-0)
July 14, 1976—Filed.

ACR 141 (ACR 180 - 1974) Herman, Stewart
Feb. 19—Proposes an amendment to the Constitution to provide for the dedication of tax revenue for specific purposes.
Feb. 19, 1976—Taxation Com.
Mar. 12, 1976—Reported, 2nd reading.
Apr. 5, 1976—Copies placed on the desks in Assembly.
Apr. 12, 1976—Copies placed on the desks in Senate.
Apr. 26, 1976—Public hearing held.

ACR 142 Codey, Owens
Feb. 19—Proposes an amendment to the Constitution to authorize the Legislature to permit municipalities to impose service charges on property exempt from taxation.
Feb. 19, 1976—Taxation Com.

ACR 143 (ACR 75 - 1974) Kean
Feb. 19—Proposes an amendment to the Constitution to provide for appointment of judges by the Governor from a list of nominees proposed by a Judicial Nominating Commission.
Feb. 19, 1976—Judiciary, Law, Public Safety & Defense Com.

ACR 144 (ACR 3003 - 1975) Curran, D. Gallo, Barry
Feb. 19—Proposes an amendment to the Constitution to provide for staggered terms of office for members of the General Assembly and the annual separate organization of the Senate and General Assembly.
Feb. 19, 1976—State Gov't & Fed. & Interstate Rel. Com.

ACR 145 D. Gallo Foran, Olszowy, Spizzirl, Burgio, Bassano, Saxton, Kennedy, Muhler, Markert, Curran, Maguire, Kupperman, Fava, Ewing, Barry, Kavanaugh, Rys, Dennis, Weidel, Doyle, Albanese
Mar. 3—Memorializes Congress to act promptly to assure continuation of the Federal revenue-sharing program.
Mar. 3, 1976—State Gov't & Fed. & Interstate Rel. Com.
May 27, 1976—Reported, 2nd reading.

ACR 146 Kean, Burgio, Dennis
Mar. 3—Creates a State Contract Practices study Commission.
Mar. 3, 1976—State Gov't & Fed. & Interstate Rel. Com.

ACR 147 Bassano, Kean, Foran, Spizzirl, McDermott, Kupperman, Ewing, Burgio, Dennis, Rys, Weidel, Dorsey, Albanese, Snedeker, Fava, Olszowy, D. Gallo, Saxton, Curran, Maguire, Hurley, Kavanaugh, Barry, Kennedy, Muhler, Di Francesco
Mar. 3—Proposes an amendment to the Constitution prescribing the State fiscal responsibility to counties, municipalities and school districts.
Mar. 3, 1976—Taxation Committee

ACR 148 (ACR 74 - 1974) Rys
Mar. 3—Creates a commission, to study the use of, sources of, and trafficking in narcotic and hallucenogenic drugs in the State colleges, universities and high schools.
Mar. 3, 1976—Judiciary, Law, Public Safety & Defense Com.

ACR 149 Pellecchia, Contillo, Perkins, Hamilton, Barbour, Burstein, Doyle
Mar. 3—Opposes a reorganization plan for the Division of Local Government Services in the Department of Community Affairs.
Mar. 3, 1976—State Gov't & Fed. & Interstate Rel. Com.

ACR 150 (ACR 138 - 1976) Pellecchia, Contillo
Feb. 19—Directs certain Senate and Assembly committees, jointly, to study, evaluate and report on the Governor's proposal to abolish the Department of Community Affairs.
Feb. 19, 1976—Passed in Assembly. (Voice)
Feb. 23, 1976—Passed in Senate. (Voice)
July 14, 1976—Filed.

ACR 151 (SCR 127 - 1974) Newman, Doyle
Mar. 3—Proposes an amendment to the Constitution to provide for the classification of property for tax purposes and to limit the rate of tax on a Statewide tax in lieu of locally imposed school taxes.
Mar. 3, 1976—Taxation Committee

ACR 152 (ACR 160 - 1974) Doyle, Newman
Mar. 3—Proposes an amendment to the Constitution to provide that any tax imposed for support of schools shall be dedicated.
Mar. 3, 1976—Taxation Committee

ACR 153 Di Francesco
Mar. 8—Proposes an amendment to the Constitution so as to freeze the amount of district school tax a senior citizen shall be obligated to pay at the 1976 rate or the rate in the year the age of 65 is reached, whichever is later.
Mar. 8, 1976—Taxation Com.

ACR 154 Bassano
Mar. 8—Proposes an amendment to the Constitution to provide for the election of the Commissioner of Education.
Mar. 8, 1976—Education Com.

ACR 155 (ACR 3043 - 1975) Doyle, Newman, Hamilton
Mar. 8—Memoralizes the President and the Federal Government to establish a National Energy Research and Development Center.
Mar. 8, 1976—Energy & Natural Resources Com.

ACR 156 Martin
Mar. 10—Creates a commission to study, evaluate, and determine an agenda of specific public concerns relating to a constitutional convention.
Mar. 10, 1976—State Gov't & Fed. & Interstate Rel. Com.

ACR 157 Froude
Apr 1—Requests the Law Revision and Legislative Services Commission to establish a State Legislative Washington Office in the Division of Information and Research.
Apr. 1, 1976—State Gov't & Fed. & Interstate Rel. Com.