

# 54A:9-25.28

## LEGISLATIVE HISTORY CHECKLIST

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**LAWS OF:** 2011                    **CHAPTER:** 57

**NJSA:** 54A:9-25.28 (Provides for voluntary contributions by taxpayers on gross income tax returns to support Boys and Girls Clubs in New Jersey)

**BILL NO:** A3267 (Substituted for S2675)

**SPONSOR(S)** Quijano and others

**DATE INTRODUCED:** September 30, 2010

**COMMITTEE:**                    **ASSEMBLY:** Appropriations  
     **SENATE:** Budget and Appropriations

**AMENDED DURING PASSAGE:** No

**DATE OF PASSAGE:**                **ASSEMBLY:** February 17, 2010  
     **SENATE:** March 21, 2011

**DATE OF APPROVAL:** April 20, 2011

**FOLLOWING ARE ATTACHED IF AVAILABLE:**

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

**A3267**

|   |                      |
|---|----------------------|
| <b>SPONSOR'S STATEMENT:</b> (Begins on page 2 of introduced bill) | Yes                  |
| <b>COMMITTEE STATEMENT:</b>                                       | <b>ASSEMBLY:</b> Yes |
|   | <b>SENATE:</b> Yes   |

(Audio archived recordings of the committee meetings, corresponding to the date of the committee statement, *may possibly* be found at [www.njleg.state.nj.us](http://www.njleg.state.nj.us))

|                                   |     |
|-----------------------------------|-----|
| <b>FLOOR AMENDMENT STATEMENT:</b> | No  |
| <b>LEGISLATIVE FISCAL NOTE:</b>   | Yes |

**S2675**

|   |                     |
|---|---------------------|
| <b>SPONSOR'S STATEMENT:</b> (Begins on page 2 of introduced bill) | Yes                 |
| <b>COMMITTEE STATEMENT:</b>                                       | <b>ASSEMBLY:</b> No |
|   | <b>SENATE:</b> Yes  |
| <b>FLOOR AMENDMENT STATEMENT:</b>                                 | No                  |
| <b>LEGISLATIVE FISCAL NOTE:</b>                                   | Yes                 |

(continued)

**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:** No

**NEWSPAPER ARTICLES:** No

LAW/KR

P.L.2011, CHAPTER 57, *approved April 20, 2011*  
Assembly, No. 3267

1 **AN ACT** concerning voluntary contributions through gross income  
2 tax returns to support the Boys and Girls Clubs in New Jersey,  
3 supplementing chapter 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 “Boys and Girls Clubs in New  
10 Jersey Fund.”

11 b. A taxpayer shall have the opportunity to indicate on the  
12 taxpayer’s New Jersey gross income tax return that a portion of the  
13 taxpayer’s tax refund or an enclosed contribution shall be deposited  
14 in the “Boys and Girls Clubs in New Jersey Fund.”

15 c. Any costs incurred by the Division of Taxation for collection  
16 or administration attributable to this section may be deducted from  
17 receipts collected pursuant to this section, as determined by the  
18 Director of the Division of Budget and Accounting in the  
19 Department of the Treasury. The State Treasurer shall deposit net  
20 contributions collected pursuant to this section to the “Boys and  
21 Girls Clubs in New Jersey Fund.”

22 d. The Legislature shall annually appropriate all monies  
23 deposited in the “Boys and Girls Clubs in New Jersey Fund”  
24 established pursuant to this section to the Boys and Girls Club in  
25 New Jersey, Inc. for the purposes of supporting programs and  
26 services.  
27

28 2. This act shall take effect immediately and apply to taxable  
29 years beginning on or after the January 1 following the date of  
30 enactment.  
31

32 **STATEMENT**  
33

34 This bill establishes the “Boys and Girls Club in New Jersey  
35 Fund” and provides for a designation on the State gross income tax  
36 return that will permit taxpayers to make voluntary contributions to  
37 the fund to support the programs and services of New Jersey’s Boys  
38 and Girls Clubs.

39 The Boys and Girls Clubs in New Jersey are about serving  
40 children. More than 96,000 youth are being served by these clubs  
41 in New Jersey.

1       The Boys and Girls Clubs in New Jersey are special because they  
2 are the only youth organization providing professional staff,  
3 services exclusively designed for youth, daily access to facilities, a  
4 strong advocacy for and with youth from different backgrounds,  
5 programs to all members, and special counseling to disadvantaged  
6 children. The clubs are located throughout the state, including the  
7 most distressed cities.

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12       Provides for voluntary contributions by taxpayers on gross  
13 income tax returns to support the Boys and Girls Clubs in New  
14 Jersey.

# ASSEMBLY, No. 3267

## STATE OF NEW JERSEY 214th LEGISLATURE

INTRODUCED SEPTEMBER 30, 2010

**Sponsored by:**

**Assemblywoman ANNETTE QUIJANO**

**District 20 (Union)**

**Assemblyman RUBEN J. RAMOS, JR.**

**District 33 (Hudson)**

**Assemblyman UPENDRA J. CHIVUKULA**

**District 17 (Middlesex and Somerset)**

**Co-Sponsored by:**

**Assemblymen Schaer, Giblin, Senators Buono, Ruiz, Cunningham,  
A.R.Bucco, Gill, Greenstein, Whelan and Sarlo**

**SYNOPSIS**

Provides for voluntary contributions by taxpayers on gross income tax returns to support the Boys and Girls Clubs in New Jersey.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 3/22/2011)**

1 AN ACT concerning voluntary contributions through gross income  
2 tax returns to support the Boys and Girls Clubs in New Jersey,  
3 supplementing chapter 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:*  
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8 1. a. There is established in the Department of the Treasury a  
9 special fund to be known as the “Boys and Girls Clubs in New  
10 Jersey Fund.”

11 b. A taxpayer shall have the opportunity to indicate on the  
12 taxpayer’s New Jersey gross income tax return that a portion of the  
13 taxpayer’s tax refund or an enclosed contribution shall be deposited  
14 in the “Boys and Girls Clubs in New Jersey Fund.”

15 c. Any costs incurred by the Division of Taxation for collection  
16 or administration attributable to this section may be deducted from  
17 receipts collected pursuant to this section, as determined by the  
18 Director of the Division of Budget and Accounting in the  
19 Department of the Treasury. The State Treasurer shall deposit net  
20 contributions collected pursuant to this section to the “Boys and  
21 Girls Clubs in New Jersey Fund.”

22 d. The Legislature shall annually appropriate all monies  
23 deposited in the “Boys and Girls Clubs in New Jersey Fund”  
24 established pursuant to this section to the Boys and Girls Club in  
25 New Jersey, Inc. for the purposes of supporting programs and  
26 services.  
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28 2. This act shall take effect immediately and apply to taxable  
29 years beginning on or after the January 1 following the date of  
30 enactment.  
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32 STATEMENT  
33

34 This bill establishes the “Boys and Girls Club in New Jersey  
35 Fund” and provides for a designation on the State gross income tax  
36 return that will permit taxpayers to make voluntary contributions to  
37 the fund to support the programs and services of New Jersey’s Boys  
38 and Girls Clubs.

39 The Boys and Girls Clubs in New Jersey are about serving  
40 children. More than 96,000 youth are being served by these clubs  
41 in New Jersey.

42 The Boys and Girls Clubs in New Jersey are special because they  
43 are the only youth organization providing professional staff,  
44 services exclusively designed for youth, daily access to facilities, a  
45 strong advocacy for and with youth from different backgrounds,  
46 programs to all members, and special counseling to disadvantaged  
47 children. The clubs are located throughout the state, including the  
48 most distressed cities.

# ASSEMBLY APPROPRIATIONS COMMITTEE

## STATEMENT TO

### ASSEMBLY, No. 3267

# STATE OF NEW JERSEY

DATED: JANUARY 20, 2011

The Assembly Appropriations Committee reports favorably Assembly Bill No. 3267.

Assembly Bill No. 3267 establishes the “Boys and Girls Club in New Jersey Fund” and provides for a designation on the State gross income tax return that will permit taxpayers to make voluntary contributions to the fund to support the programs and services of New Jersey’s Boys and Girls Clubs.

The Boys and Girls Clubs in New Jersey are about serving children. More than 96,000 youth are being served by these clubs in New Jersey.

The Boys and Girls Clubs in New Jersey are special because they are the only youth organization providing professional staff, services exclusively designed for youth, daily access to facilities, a strong advocacy for and with youth from different backgrounds, programs to all members, and special counseling to disadvantaged children. The clubs are located throughout the state, including the most distressed cities.

#### FISCAL IMPACT:

According to the Division on Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost in the first year to implement the proposal. The division indicated that there was no way to determine how much would be contributed to a new fund nor any way to estimate what impact designations would have on the existing funds.

**FISCAL NOTE**  
**ASSEMBLY, No. 3267**  
**STATE OF NEW JERSEY**  
**214th LEGISLATURE**

DATED: JANUARY 24, 2011

**SUMMARY**

**Synopsis:** Provides for voluntary contributions by taxpayers on gross income tax returns to support the Boys and Girls Clubs in New Jersey.

**Type of Impact:** No impact on State General Fund or Property Tax Relief Fund.

**Agencies Affected:** Division of Taxation, Department of the 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>    | Minimal administrative - No impact - See comments below |                      |                      |
| <b>State Revenue</b> | No impact - See comments below                          |                      |                      |

- The Office of Legislative Services **concurs** with the Executive estimate that there is no fiscal impact, except for a minimal administrative cost to implement the programs in the first year.
- Establishes the “Boys and Girls Clubs in New Jersey Fund”.
- Provides for voluntary contributions by designation on gross income tax returns.
- Taxpayers may make designations from refunds or enclose a contribution to the fund.

**BILL DESCRIPTION**

Assembly Bill No. 3267 of 2010 establishes the “Boys and Girls Clubs in New Jersey Fund” and provides for a designation on the State gross income tax return that will permit taxpayers to make voluntary contributions to the fund to support the programs and services of New Jersey’s Boys and Girls Clubs.

The Boys and Girls Clubs in New Jersey are about serving children. More than 96,000 youth are being served by these clubs in New Jersey.



The Boys and Girls Clubs in New Jersey are special because they are the only youth organization providing professional staff, services exclusively designed for youth, daily access to facilities, a strong advocacy for and with youth from different backgrounds, programs to all members, and special counseling to disadvantaged children. The clubs are located throughout the state, including the most distressed cities.

## FISCAL ANALYSIS

### *EXECUTIVE BRANCH*

According to the Division on Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost in the first year to implement the proposal. The division indicated that there was no way to determine how much would be contributed to a new fund nor any way to estimate what impact designations would have on the existing funds.

The division listed the amounts designated by checkoff and numerical designation to the thirteen charitable funds that have been included on tax forms through tax year 2008. Those amounts are as follows:

| <u>Fund</u>      | <u>Tax Year</u> |             |               |
|------------------|-----------------|-------------|---------------|
|                  | <u>2006</u>     | <u>2007</u> | <u>2008**</u> |
| Nongame Wildlife | \$210,980       | \$226,418   | \$193,620     |
| Children's Trust | 188,485         | 218,873     | 185,786       |
| Vietnam Memorial | 84,965          | 95,721      | 83,869        |
| Breast Cancer    | 232,853         | 258,535     | 200,391       |
| Battleship N.J.  | 58,575          | 65,664      | 60,833        |
| Drug Abuse Ed.*  | 9,451           | 8,970       | 7,780         |
| Korean Veterans* | 8,451           | 7,772       | 6,432         |
| Organ Donor*     | 12,568          | 10,792      | 9,981         |
| New Jersey Aids* | 15,993          | 15,639      | 10,900        |
| Literacy Vol's.* | 14,242          | 13,523      | 11,933        |
| Prostate Cancer* | 24,338          | 23,565      | 19,307        |
| WTC Scholarship* | 11,350          | 10,640      | 5,777         |
| Vet's Haven*     | -----           | -----       | 11,412        |
| <u>Total</u>     | \$872,251       | \$956,112   | \$808,021     |

\* numerical designation

\*\* as of 09/03/2010

As of the date of this fiscal note, three additional numerical designations have been enacted and will be available on subsequent gross income tax returns.

***OFFICE OF LEGISLATIVE SERVICES***

The Office of Legislative Services concurs with the Executive estimate.

*Section: Revenue, Finance and Appropriations*

*Analyst: Michael J. Basarab  
Senior Fiscal Analyst*

*Approved: David J. Rosen  
Legislative Budget and Finance Officer*

This fiscal note has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).

# SENATE BUDGET AND APPROPRIATIONS COMMITTEE

## STATEMENT TO

### ASSEMBLY, No. 3267

# STATE OF NEW JERSEY

DATED: MARCH 3, 2011

The Senate Budget and Appropriations Committee reports favorably Assembly Bill No. 3267.

The bill establishes the “Boys and Girls Club in New Jersey Fund” and provides for a designation on the State gross income tax return that will permit taxpayers to make voluntary contributions to the fund to support the programs and services of New Jersey’s Boys and Girls Clubs.

The clubs, which are located throughout the State, including the most distressed cities, serve more than 96,000 youth in New Jersey.

The Boys and Girls Clubs in New Jersey are a youth organization providing professional staff, services exclusively designed for youth, daily access to facilities, a strong advocacy for and with youth from different backgrounds, programs to all members, and special counseling to disadvantaged children.

As reported by the committee, this bill is identical to Senate Bill No. 2675.

#### FISCAL IMPACT:

According to the Division on Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost in the first year to implement the proposal. The division indicated that there was no way to determine how much would be contributed to a new fund nor any way to estimate what impact designations would have on the existing funds.

The division listed the amounts designated by checkoff and numerical designation to the thirteen charitable funds that have been included on tax forms through tax year 2008. Those amounts are as follows:

| <u>Fund</u>      | <u>Tax Year</u> |             |               |
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|                  | <u>2006</u>     | <u>2007</u> | <u>2008**</u> |
| Nongame Wildlife | \$210,980       | \$226,418   | \$193,620     |
| Children's Trust | 188,485         | 218,873     | 185,786       |
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| <u>Fund</u>      | <u>Tax Year</u> |             |               |
|------------------|-----------------|-------------|---------------|
|                  | <u>2006</u>     | <u>2007</u> | <u>2008**</u> |
| Battleship N.J.  | 58,575          | 65,664      | 60,833        |
| Drug Abuse Ed.*  | 9,451           | 8,970       | 7,780         |
| Korean Veterans* | 8,451           | 7,772       | 6,432         |
| Organ Donor*     | 12,568          | 10,792      | 9,981         |
| New Jersey Aids* | 15,993          | 15,639      | 10,900        |
| Literacy Vol's.* | 14,242          | 13,523      | 11,933        |
| Prostate Cancer* | 24,338          | 23,565      | 19,307        |
| WTC Scholarship* | 11,350          | 10,640      | 5,777         |
| Vet's Haven*     | -----           | -----       | 11,412        |
| <u>Total</u>     | \$872,251       | \$956,112   | \$808,021     |

\* numerical designation

\*\* as of 09/03/2010

As of the date of this fiscal note, three additional numerical designations have been enacted and will be available on subsequent gross income tax returns.

# SENATE, No. 2675

## STATE OF NEW JERSEY 214th LEGISLATURE

INTRODUCED JANUARY 31, 2011

**Sponsored by:**

**Senator BARBARA BUONO**

**District 18 (Middlesex)**

**Senator M. TERESA RUIZ**

**District 29 (Essex and Union)**

**Co-Sponsored by:**

**Senators Cunningham, A.R.Bucco, Gill, Greenstein, Whelan and Sarlo**

**SYNOPSIS**

Provides for voluntary contributions by taxpayers on gross income tax returns to support the Boys and Girls Clubs in New Jersey.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 3/22/2011)**

1 AN ACT concerning voluntary contributions through gross income  
2 tax returns to support the Boys and Girls Clubs in New Jersey,  
3 supplementing chapter 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 “Boys and Girls Clubs in New  
10 Jersey Fund.”

11 b. A taxpayer shall have the opportunity to indicate on the  
12 taxpayer’s New Jersey gross income tax return that a portion of the  
13 taxpayer’s tax refund or an enclosed contribution shall be deposited  
14 in the “Boys and Girls Clubs in New Jersey Fund.”

15 c. Any costs incurred by the Division of Taxation for collection  
16 or administration attributable to this section may be deducted from  
17 receipts collected pursuant to this section, as determined by the  
18 Director of the Division of Budget and Accounting in the  
19 Department of the Treasury. The State Treasurer shall deposit net  
20 contributions collected pursuant to this section to the “Boys and  
21 Girls Clubs in New Jersey Fund.”

22 d. The Legislature shall annually appropriate all monies  
23 deposited in the “Boys and Girls Clubs in New Jersey Fund”  
24 established pursuant to this section to the Boys and Girls Club in  
25 New Jersey, Inc. for the purposes of supporting programs and  
26 services.  
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28 2. This act shall take effect immediately and apply to taxable  
29 years beginning on or after the January 1 following the date of  
30 enactment.  
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33 STATEMENT

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35 This bill establishes the “Boys and Girls Club in New Jersey  
36 Fund” and provides for a designation on the State gross income tax  
37 return that will permit taxpayers to make voluntary contributions to  
38 the fund to support the programs and services of New Jersey’s Boys  
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46 strong advocacy for and with youth from different backgrounds,  
47 programs to all members, and special counseling to disadvantaged

**S2675 BUONO, RUIZ**

3

- 1 children. The clubs are located throughout the state, including the
- 2 most distressed cities.

# SENATE BUDGET AND APPROPRIATIONS COMMITTEE

## STATEMENT TO

### SENATE, No. 2675

# STATE OF NEW JERSEY

DATED: MARCH 3, 2011

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 2675.

This bill establishes the “Boys and Girls Club in New Jersey Fund” and provides for a designation on the State gross income tax return that will permit taxpayers to make voluntary contributions to the fund to support the programs and services of New Jersey’s Boys and Girls Clubs.

The clubs, which are located throughout the State, including the most distressed cities, serve more than 96,000 youth in New Jersey.

The Boys and Girls Clubs in New Jersey are a youth organization providing professional staff, services exclusively designed for youth, daily access to facilities, a strong advocacy for and with youth from different backgrounds, programs to all members, and special counseling to disadvantaged children.

This bill is identical to Assembly Bill No. 3267, as also reported by the committee.

#### FISCAL IMPACT:

According to the Division on Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost in the first year to implement the proposal. The division indicated that there was no way to determine how much would be contributed to a new fund nor any way to estimate what impact designations would have on the existing funds.

The division listed the amounts designated by checkoff and numerical designation to the thirteen charitable funds that have been included on tax forms through tax year 2008. Those amounts are as follows:



| <u>Fund</u>      | <u>Tax Year</u> |             |               |
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| Vet's Haven*     | -----           | -----       | 11,412        |
| <u>Total</u>     | \$872,251       | \$956,112   | \$808,021     |

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As of the date of this fiscal note, three additional numerical designations have been enacted and will be available on subsequent gross income tax returns.

**FISCAL NOTE**  
**SENATE, No. 2675**  
**STATE OF NEW JERSEY**  
**214th LEGISLATURE**

DATED: MARCH 4, 2011

**SUMMARY**

**Synopsis:** Provides for voluntary contributions by taxpayers on gross income tax returns to support the Boys and Girls Clubs in New Jersey.

**Type of Impact:** No impact on State General Fund or Property Tax Relief Fund.

**Agencies Affected:** Division of Taxation, Department of the 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>    | Minimal administrative         | No impact – See comments below |                      |
| <b>State Revenue</b> | No impact – See comments below |                                |                      |

- The Office of Legislative Services **concurs** with the Executive estimate that there is no fiscal impact, except for a minimal administrative cost to implement the programs in the first year.
- Establishes the “Boys and Girls Clubs in New Jersey Fund”.
- Provides for voluntary contributions by designation on gross income tax returns.
- Taxpayers may make designations from refunds or enclose a contribution to the fund.

**BILL DESCRIPTION**

Senate Bill No. 2675 of 2011 establishes the “Boys and Girls Clubs in New Jersey Fund” and provides for a designation on the State gross income tax return that will permit taxpayers to make voluntary contributions to the fund to support the programs and services of New Jersey’s Boys and Girls Clubs.

The Boys and Girls Clubs in New Jersey are about serving children. More than 96,000 youths are being served by these clubs in New Jersey.

The Boys and Girls Clubs in New Jersey are special because they are the only youth organization providing professional staff, services exclusively designed for youth, daily access to facilities, a strong advocacy for and with youth from different backgrounds, programs to all members, and special counseling to disadvantaged children. The clubs are located throughout the state, including the most distressed cities.

## FISCAL ANALYSIS

### *EXECUTIVE BRANCH*

According to the Division on Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost in the first year to implement the proposal. The division indicated that there was no way to determine how much would be contributed to a new fund nor any way to estimate what impact designations would have on the existing funds.

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| Vet's Haven*     | -----           | -----       | 11,412        |
| <u>Total</u>     | \$872,251       | \$956,112   | \$808,021     |

\* numerical designation

\*\* as of 09/03/2010

As of the date of this fiscal note, three additional numerical designations have been enacted and will be available on subsequent gross income tax returns.

***OFFICE OF LEGISLATIVE SERVICES***

The Office of Legislative Services concurs with the Executive estimate.

*Section: Revenue, Finance and Appropriations*  
*Analyst: Michael J. Basarab*  
*Senior Fiscal Analyst*  
*Approved: David J. Rosen*  
*Legislative Budget and Finance Officer*

This fiscal note has been prepared pursuant to P.L.1980, c.67 (C. 52:13B-6 et seq.).