

# 5A:9-25.30

## LEGISLATIVE HISTORY CHECKLIST

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**LAWS OF:** 2011 **CHAPTER:** 211

**NJSA:** 5A:9-25.30 (Provides for voluntary contributions by taxpayers on gross income tax returns to the "American Red Cross-NJ Fund")

**BILL NO:** A1400 (Substituted for S2060)

**SPONSOR(S)** Carroll and others

**DATE INTRODUCED:** January 12, 2010

**COMMITTEE:** **ASSEMBLY:** Appropriations

**SENATE:** ---

**AMENDED DURING PASSAGE:** Yes

**DATE OF PASSAGE:** **ASSEMBLY:** March 14, 2011

**SENATE:** January 9, 2012

**DATE OF APPROVAL:** January 17, 2012

### FOLLOWING ARE ATTACHED IF AVAILABLE:

**FINAL TEXT OF BILL** (Second reprint enacted)

#### A1400

**SPONSOR'S STATEMENT:** (Begins on page 2 of introduced bill) Yes

**COMMITTEE STATEMENT:** **ASSEMBLY:** Yes

**SENATE:** No

(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))

**FLOOR AMENDMENT STATEMENT:** Yes

**LEGISLATIVE FISCAL NOTE:** Yes 1-6-11  
5-25-11

#### S2060

**SPONSOR'S STATEMENT:** (Begins on page 2 of introduced bill) Yes

**COMMITTEE STATEMENT:** **ASSEMBLY:** No

**SENATE:** Yes

**FLOOR AMENDMENT STATEMENT:** No

**LEGISLATIVE FISCAL NOTE:** Yes 12-28-10  
5-25-11

(continued)

**VETO MESSAGE:** No

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

**FOLLOWING WERE PRINTED:**

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**REPORTS:** No

**HEARINGS:** No

**NEWSPAPER ARTICLES:** No

LAW/KR

P.L.2011, CHAPTER 211, *approved January 17, 2012*  
Assembly, No. 1400 (*Second Reprint*)

1 AN ACT concerning voluntary contributions through gross income  
2 tax returns to the “American Red Cross-NJ Fund”.

3

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

6

7 1. a. There is established in the Department of the Treasury a  
8 special fund to be known as the “American Red Cross-NJ Fund.”

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

13 c. Any costs incurred by the Division of Taxation for collection  
14 or administration attributable to this section may be deducted from  
15 receipts collected pursuant to this act, as determined by the Director  
16 of the Division of Budget and Accounting in the Department of the  
17 Treasury. The State Treasurer shall deposit net contributions  
18 <sup>1</sup>[collected pursuant to this section]<sup>1</sup> <sup>2</sup>collected pursuant to this  
19 section<sup>2</sup> to the “American Red Cross-NJ Fund<sup>1</sup> [<sup>1</sup> <sup>2</sup> <sup>2</sup>” <sup>2</sup>[<sup>1</sup>and shall  
20 maintain a record of contributions according to donor zip code  
21 which record shall be used to determine the proportionate allocation  
22 of contributions.<sup>1</sup>]<sup>2</sup>

23 d. The Legislature shall annually appropriate all funds  
24 deposited in the “American Red Cross-NJ Fund” to the American  
25 Red Cross of Central New Jersey for allocation to each of the New  
26 Jersey Chapters of the American Red Cross <sup>2</sup>[<sup>1</sup>in direct proportion  
27 to the amount collected within each chapter’s jurisdiction as  
28 determined by donor zip code pursuant to subsection c. of this  
29 section.<sup>1</sup>]<sup>2</sup> to support its programs of emergency response with its  
30 aim of preventing and relieving suffering.

31

32 2. This act shall take effect immediately and section 1 shall  
33 apply to taxable years commencing on or <sup>2</sup>after<sup>2</sup> January 1  
34 <sup>1</sup>[following] of the year of<sup>1</sup> enactment.

35

36

37

38 Provides for voluntary contributions by taxpayers on gross  
39 income tax returns to the “American Red Cross-NJ Fund”.

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 underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

<sup>1</sup>Senate floor amendments adopted April 28, 2011.

<sup>2</sup>Assembly floor amendments adopted January 9, 2012.

# ASSEMBLY, No. 1400

## STATE OF NEW JERSEY 214th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2010 SESSION

**Sponsored by:**

**Assemblyman MICHAEL PATRICK CARROLL**

**District 25 (Morris)**

**Assemblyman PETER J. BIONDI**

**District 16 (Morris and Somerset)**

**Assemblyman ANTHONY M. BUCCO**

**District 25 (Morris)**

**Assemblywoman LINDA STENDER**

**District 22 (Middlesex, Somerset and Union)**

**Co-Sponsored by:**

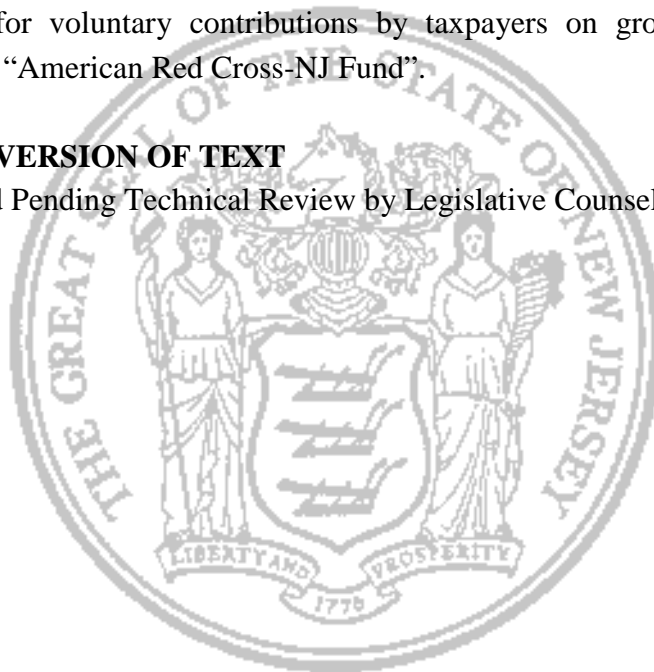
**Assemblymen Wisniewski, Cryan, Assemblywomen Quijano, Angelini,  
Assemblymen Coutinho, Schroeder, Diegnan, Scalera, Coughlin, Prieto  
and Assemblywoman N.Munoz**

**SYNOPSIS**

Provides for voluntary contributions by taxpayers on gross income tax returns to the "American Red Cross-NJ Fund".

**CURRENT VERSION OF TEXT**

Introduced Pending Technical Review by Legislative Counsel



**(Sponsorship Updated As Of: 9/14/2010)**

1 AN ACT concerning voluntary contributions through gross income  
2 tax returns to the "American Red Cross-NJ Fund".

3

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

6

7 1. a. There is established in the Department of the Treasury a  
8 special fund to be known as the "American Red Cross-NJ Fund."

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

13 c. Any costs incurred by the Division of Taxation for collection  
14 or administration attributable to this act may be deducted from  
15 receipts collected pursuant to this act, as determined by the Director  
16 of the Division of Budget and Accounting in the Department of the  
17 Treasury. The State Treasurer shall deposit net contributions  
18 collected pursuant to this section to the "American Red Cross-NJ  
19 Fund."

20 d. The Legislature shall annually appropriate all funds deposited  
21 in the "American Red Cross-NJ Fund" to the American Red Cross  
22 of Central New Jersey for allocation to each of the New Jersey  
23 Chapters of the American Red Cross to support its programs of  
24 emergency response with its aim of preventing and relieving  
25 suffering.

26

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

30

31

32

STATEMENT

33

34 This bill establishes the "American Red Cross-NJ Fund" and  
35 provides for a designation on the State gross income tax return that  
36 will permit taxpayers to make voluntary contributions to the fund to  
37 support the efforts and initiatives of American Red Cross.

38 Along with disaster relief, the American Red Cross also offers  
39 compassionate services that help the needy; support and comfort for  
40 military members and their families; collection, processing and  
41 distribution of life-saving blood and blood products; and an average  
42 of 91 cents of every dollar donated goes to humanitarian services  
43 and programs. It relies on time, money and blood.

**FISCAL NOTE**  
**ASSEMBLY, No. 1400**  
**STATE OF NEW JERSEY**  
**214th LEGISLATURE**

DATED: JANUARY 6, 2011

**SUMMARY**

- Synopsis:** Establishes the “American Red Cross – NJ Fund”; provides voluntary contributions by taxpayers on gross income tax returns.
- 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 “American Red Cross – NJ Fund”.
- Provides for voluntary contribution 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. 1400 of 2010 establishes a special fund to be known as the “American Red Cross – NJ 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 efforts and initiatives for emergency response to the New Jersey chapters of American Red Cross.

Monies will be used to provide disaster relief, compassionate care for the needy, support and comfort for military members and their families, and collection, processing and distribution of life-saving blood and blood products.

## 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.).



# ASSEMBLY APPROPRIATIONS COMMITTEE

## STATEMENT TO

### ASSEMBLY, No. 1400

# STATE OF NEW JERSEY

DATED: JANUARY 20, 2011

The Assembly Appropriations Committee reports favorably Assembly Bill No. 1400.

Assembly Bill No. 1400 establishes the “American Red Cross-NJ 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 efforts and initiatives of American Red Cross.

Along with disaster relief, the American Red Cross also offers compassionate services that help the needy; support and comfort for military members and their families; collection, processing and distribution of life-saving blood and blood products; and an average of 91 cents of every dollar donated goes to humanitarian services and programs.

This bill was pre-filed for introduction in the 2010-2011 session pending technical review. As reported, the bill includes the changes required by technical review, which has been performed.

#### 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.

STATEMENT TO  
**ASSEMBLY, No. 1400**

with Senate Floor Amendments  
(Proposed by Senator Scutari)

ADOPTED: APRIL 28, 2011

These Senate amendments require the State Treasurer to maintain a record of contributions to the fund according to donor zip code and further requires that that record be used by the American Red Cross of Central New Jersey to determine the proportionate distribution of fund proceeds to the organization's chapters. Additionally, the amendments revise the effective date of the bill to the taxable years commencing in the year of enactment rather than the year following enactment.

As proposed, these amendments would make this bill identical to Senate Bill No. 2060 (1R).

**FISCAL NOTE**  
 [First Reprint]  
**ASSEMBLY, No. 1400**  
**STATE OF NEW JERSEY**  
**214th LEGISLATURE**

DATED: MAY 25, 2011

**SUMMARY**

- Synopsis:** Provides for voluntary contributions by taxpayers on gross income tax returns to the “American Red Cross-NJ Fund”.
- 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>	<u><b>Year 1</b></u>	<u><b>Year 2</b></u>	<u><b>Year 3</b></u>
<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 “American Red Cross – NJ Fund”.
- Provides for voluntary contribution 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. 1400 (1R) of 2010 establishes a special fund to be known as the “American Red Cross – NJ 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 efforts and initiatives for emergency response to the New Jersey chapters of American Red Cross. The Treasurer shall maintain a record of contributions to the fund according to donor zip code and that record is to be used by the American Red Cross of Central New Jersey to determine the proportionate distribution of fund proceeds to the organization’s chapters.

**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 13 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: Martin Poethke  
Lead 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.).

STATEMENT TO  
[First Reprint]  
**ASSEMBLY, No. 1400**

with Assembly Floor Amendments  
(Proposed by Assemblyman CARROLL)

ADOPTED: JANUARY 9, 2012

This Assembly Floor Amendment removes the parts of the Senate Floor Amendment that:

- (1) Require the State Treasurer to maintain a record of contributions to the “American Red Cross-NJ Fund,” according to donor zip code; and
- (2) Require net contributions to be distributed to New Jersey Chapters of the American Red Cross in proportion to the amount collected in each chapter’s jurisdiction.

This Assembly Floor Amendment also makes a technical correction to the effective date.

# SENATE, No. 2060

## STATE OF NEW JERSEY 214th LEGISLATURE

INTRODUCED JUNE 21, 2010

**Sponsored by:**

**Senator NICHOLAS P. SCUTARI**  
**District 22 (Middlesex, Somerset and Union)**  
**Senator JOSEPH F. VITALE**  
**District 19 (Middlesex)**

**Co-Sponsored by:**

**Senators Bateman, T.Kean, Norcross and Pennacchio**

**SYNOPSIS**

Provides for voluntary contributions by taxpayers on gross income tax returns to the “American Red Cross-NJ Fund”.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 11/23/2010)**

1 AN ACT concerning voluntary contributions through gross income  
2 tax returns to the "American Red Cross-NJ Fund".  
3

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

7 1. a. There is established in the Department of the Treasury a  
8 special fund to be known as the "American Red Cross-NJ Fund."

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

13 c. Any costs incurred by the Division of Taxation for collection  
14 or administration attributable to this act may be deducted from  
15 receipts collected pursuant to this act, as determined by the Director  
16 of the Division of Budget and Accounting in the Department of the  
17 Treasury. The State Treasurer shall deposit net contributions  
18 collected pursuant to this section to the "American Red Cross-NJ  
19 Fund."

20 d. The Legislature shall annually appropriate all funds  
21 deposited in the "American Red Cross-NJ Fund" to the American  
22 Red Cross of Central New Jersey for allocation to each of the New  
23 Jersey Chapters of the American Red Cross to support its programs  
24 of emergency response with its aim of preventing and relieving  
25 suffering.  
26

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

31

32 STATEMENT  
33

34 This bill establishes the "American Red Cross-NJ Fund" and  
35 provides for a designation on the State gross income tax return that  
36 will permit taxpayers to make voluntary contributions to the fund to  
37 support the efforts and initiatives of American Red Cross.

38 Along with disaster relief, the American Red Cross also offers  
39 compassionate services that help the needy; support and comfort for  
40 military members and their families; collection, processing and  
41 distribution of life-saving blood and blood products; and an average  
42 of 91 cents of every dollar donated goes to humanitarian services  
43 and programs. It relies on time, money and blood.

**FISCAL NOTE**  
**SENATE, No. 2060**  
**STATE OF NEW JERSEY**  
**214th LEGISLATURE**

DATED: DECEMBER 28, 2010

**SUMMARY**

- Synopsis:** Establishes the “American Red Cross – NJ Fund”; provides voluntary contributions by taxpayers on gross income tax returns.
- 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>	<u><b>Year 1</b></u>	<u><b>Year 2</b></u>	<u><b>Year 3</b></u>
<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 “American Red Cross – NJ Fund”.
- Provides for voluntary contribution 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. 2060 of 2010 establishes a special fund to be known as the “American Red Cross – NJ 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 efforts and initiatives for emergency response to the New Jersey chapters of American Red Cross.

Monies will be used to provide disaster relief, compassionate care for the needy, support and comfort for military members and their families, and collection, processing and distribution of life-saving blood and blood products.



## 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

### **SENATE, No. 2060**

with committee amendments

# **STATE OF NEW JERSEY**

DATED: MARCH 3, 2011

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 2060, with committee amendments.

This bill establishes the “American Red Cross-NJ 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 efforts and initiatives of American Red Cross.

As amended, the bill requires the State Treasurer to maintain a record of contributions to the fund according to donor zip code and further requires that that record be used by the American Red Cross of Central New Jersey to determine the proportionate distribution of fund proceeds to the organization’s chapters.

#### COMMITTEE AMENDMENTS:

The committee amendments:

- Requires the State Treasurer to maintain a record of contributions to the fund according to donor zip code and further requires that that record be used by the American Red Cross of Central New Jersey to determine the proportionate distribution of fund proceeds to the organization’s chapters.
- Revise the effective date of the bill to the taxable years commencing in the year of enactment rather than the year following enactment.

#### 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>		
	<u>2006</u>	<u>2007</u>	<u>2008**</u>
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New Jersey Aids*	15,993	15,639	10,900
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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.

**FISCAL NOTE**  
 [First Reprint]  
**SENATE, No. 2060**  
**STATE OF NEW JERSEY**  
**214th LEGISLATURE**

DATED: MAY 25, 2011

**SUMMARY**

- Synopsis:** Provides for voluntary contributions by taxpayers on gross income tax returns to the “American Red Cross-NJ Fund”.
- Type of Impact:** No impact on State General Fund or Property Tax Relief Fund.
- Agencies Affected:** Division of Taxation, Department of the Treasury.

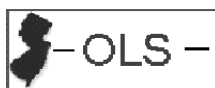
**Executive Estimate**

<b>Fiscal Impact</b>	<b><u>Year 1</u></b>	<b><u>Year 2</u></b>	<b><u>Year 3</u></b>
	Minimal		
<b>State Cost</b>	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 “American Red Cross – NJ Fund”.
- Provides for voluntary contribution 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. 2060 (1R) of 2010 establishes a special fund to be known as the “American Red Cross – NJ 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 efforts and initiatives for emergency response to the New Jersey chapters of American Red Cross. The Treasurer shall maintain a record of contributions to the fund according to donor zip code and



that record is to be used by the American Red Cross of Central New Jersey to determine the proportionate distribution of fund proceeds to the organization's chapters.

### **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 13 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: Martin Poethke  
Lead 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.).