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LAW/KR

P.L.2011, CHAPTER 227, *approved January 17, 2012*
Assembly, No. 4182

1 **AN ACT** concerning voluntary contributions through gross income
2 tax returns to support the Girl Scouts councils 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 “Girl Scouts Councils 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 “Girl Scouts Councils 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 “Girl Scouts
21 Councils in New Jersey Fund.”

22 d. The Legislature shall annually appropriate all monies
23 deposited in the “Girl Scouts Councils in New Jersey Fund”
24 established pursuant to this section for distribution in equal amounts
25 among the chartered local councils of the Girl Scouts of the United
26 States of America in New Jersey for the purposes of supporting
27 their programs and services.
28

29 2. This act shall take effect immediately and apply to taxable
30 years beginning on or after the January 1 following the date of
31 enactment.
32

33
34 **STATEMENT**
35

36 This bill establishes the “Girl Scouts Councils in New Jersey
37 Fund” and provides for a designation on the State gross income tax
38 return that will permit taxpayers to make voluntary contributions to
39 the fund to support the programs and services of the New Jersey
40 councils of the Girl Scouts of the USA.

41 The four Girl Scouts councils in New Jersey (Girl Scouts of
42 Northern New Jersey, Girl Scouts Heart of New Jersey, Girl Scouts

1 of the Jersey Shore, and Girl Scouts of Central & Southern New
2 Jersey) will receive distributions of equal amounts from the
3 contributions to the "Girl Scouts Councils in New Jersey Fund."
4 These four New Jersey Girl Scouts councils have a membership of
5 about 106,000 girls and 45,000 adult volunteers. There are
6 approximately 2.4 million girl members throughout the USA. The
7 four New Jersey councils will use one-third to one-half of these
8 voluntary contributions for scholarship pools, for membership,
9 programs, travel, uniform components, program materials, camping,
10 and other services.

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15 Provides for voluntary contributions by taxpayers on gross
16 income tax returns to support the Girl Scouts councils in New
17 Jersey.

ASSEMBLY, No. 4182

STATE OF NEW JERSEY 214th LEGISLATURE

INTRODUCED JUNE 27, 2011

Sponsored by:

Assemblywoman ANNETTE QUIJANO

District 20 (Union)

Assemblyman UPENDRA J. CHIVUKULA

District 17 (Middlesex and Somerset)

Assemblywoman ELEASE EVANS

District 35 (Bergen and Passaic)

Co-Sponsored by:

**Assemblyman Benson, Senators Weinberg, Greenstein, Allen, Bateman
and Madden**

SYNOPSIS

Provides for voluntary contributions by taxpayers on gross income tax returns to support the Girl Scouts councils in New Jersey.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 1/10/2012)

1 AN ACT concerning voluntary contributions through gross income
2 tax returns to support the Girl Scouts councils in New Jersey,
3 supplementing chapter 9 of Title 54A of the New Jersey Statutes.
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15 c. Any costs incurred by the Division of Taxation for collection
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17 receipts collected pursuant to this section, as determined by the
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19 Department of the Treasury. The State Treasurer shall deposit net
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22 d. The Legislature shall annually appropriate all monies
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43 of the Jersey Shore, and Girl Scouts of Central & Southern New
44 Jersey) will receive distributions of equal amounts from the
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46 These four New Jersey Girl Scouts councils have a membership of
47 about 106,000 girls and 45,000 adult volunteers. There are
48 approximately 2.4 million girl members throughout the USA. The

A4182 QUIJANO, CHIVUKULA

3

- 1 four New Jersey councils will use one-third to one-half of these
- 2 voluntary contributions for scholarship pools, for membership,
- 3 programs, travel, uniform components, program materials, camping,
- 4 and other services.

LEGISLATIVE FISCAL ESTIMATE
ASSEMBLY, No. 4182
STATE OF NEW JERSEY
214th LEGISLATURE

DATED: DECEMBER 1, 2011

SUMMARY

Synopsis: Provides for voluntary contributions by taxpayers on gross income tax returns to support the Girl Scouts councils 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

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
State Cost	Minimal administrative	No impact – See comments below	
State Revenue	No impact – See comments below		

- The Office of Legislative Services estimates 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. There is no way to determine how much would be contributed to a new fund nor any way to estimate what impact designations may have on the existing funds.

BILL DESCRIPTION

Assembly Bill No. 4182 of 2011 establishes the “Girl Scouts Councils 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 for distribution to support the programs and services of the New Jersey councils of the Girl Scouts of the USA.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None provided.

OFFICE OF LEGISLATIVE SERVICES

The Office of Legislative Services estimates 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 of Taxation has indicated, in prior bills establishing voluntary contributions for various programs under the gross income tax, that there is no way to determine how much would be contributed to a new fund nor any way to estimate what impact designations may have on the existing funds.

According to the most recently available data, the amounts designated by checkoff and numerical designation to the thirteen charitable funds that have been included on tax forms through tax year 2009 are as follows:

<u>Fund</u>	<u>Tax Year</u>		
	<u>2007</u>	<u>2008</u>	<u>2009**</u>
Nongame Wildlife	\$226,418	\$194,585	\$177,624
Children's Trust	218,873	186,668	163,517
Vietnam Memorial	95,721	84,429	78,037
Breast Cancer	258,535	140,625	185,302
Battleship N.J.	65,664	61,286	59,060
Drug Abuse Ed.*	8,970	7,816	6,511
Korean Veterans*	7,772	6,432	6,349
Organ Donor*	10,792	10,023	7,590
New Jersey Aids*	15,639	10,921	8,892
Literacy Vol's.*	13,523	11,943	11,084
Prostate Cancer*	23,565	19,484	19,091
WTC Scholarship*	10,640	5,788	5,047
Vet's Haven*	-----	11,466	9,736
<u>Total</u>	\$956,112	\$751,465	\$737,839

* numerical designation

** as of 11/14/2011

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

Section: Revenue, Finance and Appropriations

*Analyst: Martin Poethke
Lead Fiscal Analyst*

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

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

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

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 4182

STATE OF NEW JERSEY

DATED: DECEMBER 1, 2011

The Assembly Appropriations Committee reports favorably Assembly Bill No. 4182.

This bill establishes the “Girl Scouts Councils in New Jersey Fund” and provides for a designation on the State gross income tax return that permits taxpayers to make voluntary contributions to the fund to support the programs and services of the New Jersey councils of the Girl Scouts of the USA.

The four Girl Scouts councils in New Jersey (Girl Scouts of Northern New Jersey, Girl Scouts Heart of New Jersey, Girl Scouts of the Jersey Shore, and Girl Scouts of Central & Southern New Jersey) will receive distributions of equal amounts from the contributions to the “Girl Scouts Councils in New Jersey Fund.” These four New Jersey Girl Scouts councils have a membership of about 106,000 girls and 45,000 adult volunteers. There are approximately 2.4 million Girl Scout members throughout the USA.

FISCAL IMPACT:

The Office of Legislative Services estimates 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. There is no way to determine how much would be contributed to a new fund or any way to estimate what impact designations may have on the existing funds.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 4182

STATE OF NEW JERSEY

DATED: DECEMBER 15, 2011

The Senate Budget and Appropriations Committee reports favorably Assembly Bill No. 4182.

This bill establishes the “Girl Scouts Councils in New Jersey Fund” and provides for a designation on the State gross income tax return that permits taxpayers to make voluntary contributions to the fund to support the programs and services of the New Jersey councils of the Girl Scouts of the USA.

The four Girl Scouts councils in New Jersey (Girl Scouts of Northern New Jersey, Girl Scouts Heart of New Jersey, Girl Scouts of the Jersey Shore, and Girl Scouts of Central & Southern New Jersey) will receive distributions of equal amounts from the contributions to the “Girl Scouts Councils in New Jersey Fund.” These four New Jersey Girl Scouts councils have a membership of about 106,000 girls and 45,000 adult volunteers. There are approximately 2.4 million Girl Scout members throughout the USA.

As reported, this bill is identical to Senate Bill No. 3016, as also reported by the committee.

FISCAL IMPACT:

The Office of Legislative Services estimates 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. There is no way to determine how much would be contributed to a new fund or any way to estimate what impact designations may have on the existing funds.

SENATE, No. 3016

STATE OF NEW JERSEY 214th LEGISLATURE

INTRODUCED JULY 12, 2011

Sponsored by:

Senator LORETTA WEINBERG

District 37 (Bergen)

Senator LINDA R. GREENSTEIN

District 14 (Mercer and Middlesex)

Co-Sponsored by:

Senators Allen, Bateman and Madden

SYNOPSIS

Provides for voluntary contributions by taxpayers on gross income tax returns to support the Girl Scouts councils in New Jersey.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 1/10/2012)

S3016 WEINBERG, GREENSTEIN

2

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2 tax returns to support the Girl Scouts councils in New Jersey,
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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
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22 d. The Legislature shall annually appropriate all monies
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S3016 WEINBERG, GREENSTEIN

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- 1 four New Jersey councils will use one-third to one-half of these
- 2 voluntary contributions for scholarship pools, for membership,
- 3 programs, travel, uniform components, program materials, camping,
- 4 and other services.

LEGISLATIVE FISCAL ESTIMATE
SENATE, No. 3016
STATE OF NEW JERSEY
214th LEGISLATURE

DATED: NOVEMBER 29, 2011

SUMMARY

Synopsis: Provides for voluntary contributions by taxpayers on gross income tax returns to support the Girl Scouts councils 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

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
State Cost	Minimal administrative	No impact – See comments below	
State Revenue	No impact – See comments below		

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BILL DESCRIPTION

Senate Bill No. 3016 of 2011 establishes the “Girl Scouts Councils 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 for distribution to support the programs and services of the New Jersey councils of the Girl Scouts of the USA.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None provided.

OFFICE OF LEGISLATIVE SERVICES

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Vet's Haven*	-----	11,466	9,736
<u>Total</u>	\$956,112	\$751,465	\$737,839

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** as of 11/14/2011

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

Section: Revenue, Finance and Appropriations

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

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate 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. 3016

STATE OF NEW JERSEY

DATED: DECEMBER 15, 2011

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 3016.

This bill establishes the “Girl Scouts Councils in New Jersey Fund” and provides for a designation on the State gross income tax return that permits taxpayers to make voluntary contributions to the fund to support the programs and services of the New Jersey councils of the Girl Scouts of the USA.

The four Girl Scouts councils in New Jersey (Girl Scouts of Northern New Jersey, Girl Scouts Heart of New Jersey, Girl Scouts of the Jersey Shore, and Girl Scouts of Central & Southern New Jersey) will receive distributions of equal amounts from the contributions to the “Girl Scouts Councils in New Jersey Fund.” These four New Jersey Girl Scouts councils have a membership of about 106,000 girls and 45,000 adult volunteers. There are approximately 2.4 million Girl Scout members throughout the USA.

As reported, this bill is identical to Assembly Bill No. 4182, as also reported by the committee.

FISCAL IMPACT:

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