

# 54A:9-25.20

## LEGISLATIVE HISTORY CHECKLIST

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**LAWS OF:** 2001                    **CHAPTER:** 273

**NJSA:** 54A:9-25.20 (Literacy Volunteers of America-funding)

**BILL NO:** A2545

**SPONSOR(S):** Bagger

**DATE INTRODUCED:** June 1, 2001

**COMMITTEE:**                    **ASSEMBLY:** Senior Issues; Appropriations

**SENATE:** Budget

**AMENDED DURING PASSAGE:** No

**DATE OF PASSAGE:**                    **ASSEMBLY:** January 29, 2001

**SENATE:** December 17, 2001

**DATE OF APPROVAL:** December 26, 2001

### FOLLOWING ARE ATTACHED IF AVAILABLE:

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

**A2545**

**SPONSORS STATEMENT:** (Begins on page 2 of original bill)                    Yes

**COMMITTEE STATEMENT:**                    **ASSEMBLY:** Yes 10-12-2000(Senior  
Issues)

11-9-2000(Appropriations)

**SENATE:** Yes

**FLOOR AMENDMENT STATEMENTS:** No

**LEGISLATIVE FISCAL ESTIMATE:** Yes

**VETO MESSAGE:** No

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

**FOLLOWING WERE PRINTED:**

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**REPORTS:** No

**HEARINGS:** No

**NEWSPAPER ARTICLES:** No

# ASSEMBLY, No. 2545

## STATE OF NEW JERSEY 209th LEGISLATURE

INTRODUCED JUNE 1, 2000

**Sponsored by:**

**Assemblyman RICHARD H. BAGGER**

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

**Co-Sponsored by:**

**Assemblyman Greenwald**

**SYNOPSIS**

Provides for voluntary contributions by taxpayers on gross income tax returns for Literacy Volunteers of America - New Jersey.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 1/30/2001)**

A2545 BAGGER

2

1 AN ACT concerning voluntary contributions through gross income tax  
2 returns to Literacy Volunteers of America - 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 "Literacy Volunteers of America -  
10 New Jersey Fund."

11 b. Each 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 in  
14 the special fund.

15 c. Any costs incurred by the Division of Taxation for collection  
16 or administration attributable to this act may be deducted from receipts  
17 collected pursuant to this act, as determined by the Director of the  
18 Division of Budget and Accounting. The State Treasurer shall deposit  
19 net contributions collected pursuant to this act into the "Literacy  
20 Volunteers of America - New Jersey Fund."

21 d. The Legislature shall annually appropriate all funds deposited  
22 in the "Literacy Volunteers of America - New Jersey Fund"  
23 established pursuant to this section to the Literacy Volunteers of  
24 America - New Jersey, Inc., for the purposes of literacy training,  
25 technical assistance, and program development.

26  
27 2. This act shall take effect immediately and apply to taxable years  
28 beginning on or after January 1 next following enactment.

29  
30

31 STATEMENT

32  
33 This bill establishes the "Literacy Volunteers of America - New  
34 Jersey Fund" and provides for a designation on the State gross income  
35 tax return that will permit taxpayers to make voluntary contributions  
36 to the fund to help support the work of Literacy Volunteers of  
37 America - New Jersey.

38 Literacy Volunteers of America-New Jersey, Inc. (LVA-NJ) is a  
39 nonprofit, education organization providing training, technical  
40 assistance, communications, and program support to adult literacy  
41 organizations in New Jersey. It directs most of its services to its  
42 affiliated community-based organizations located in twenty counties  
43 of the State. Last year, more than 6,000 adults across the state were  
44 helped in reading, writing, and English as a Second Language.

45 Literacy offers people an opportunity to control their own lives and  
46 futures, but more than one million adults in New Jersey have skills at

**A2545 BAGGER**

1 or below a fifth grade level. This means that they are hampered in  
2 meeting their personal, social, and job-related goals. LVA-NJ works  
3 primarily in partnership with volunteer-based literacy providers in the  
4 counties. LVA-NJ's training, technical assistance, and program  
5 development have been critical to developing high quality  
6 organizations at the local level. LVA-NJ develops workshops,  
7 continuing education, and program models, many of which are  
8 replicated by literacy providers. It operates a toll-free information and  
9 referral hotline and publishes newsletters that focus on literacy,  
10 training, and management issues. It develops communications  
11 materials and projects which highlight the need for literacy services  
12 and for volunteers.

ASSEMBLY SENIOR ISSUES AND COMMUNITY SERVICES  
COMMITTEE

STATEMENT TO

**ASSEMBLY, No. 2545**

**STATE OF NEW JERSEY**

DATED: OCTOBER 12, 2000

The Assembly Senior Issues and Community Services Committee reports favorably Assembly Bill No. 2545.

This bill establishes the "Literacy Volunteers of America - 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 help support the work of Literacy Volunteers of America - New Jersey.

Literacy Volunteers of America-New Jersey, Inc. (LVA-NJ) is a nonprofit, education organization providing training, technical assistance, communications, and program support to adult literacy organizations in New Jersey. It directs most of its services to its affiliated community-based organizations located in twenty counties of the State. Last year, more than 6,000 adults across the state were helped in reading, writing, and English as a Second Language.

Literacy offers people an opportunity to control their own lives and futures, but more than one million adults in New Jersey have skills at or below a fifth grade level. This means that they are hampered in meeting their personal, social, and job-related goals. LVA-NJ works primarily in partnership with volunteer-based literacy providers in the counties. LVA-NJ's training, technical assistance, and program development have been critical to developing high quality organizations at the local level. LVA-NJ develops workshops, continuing education, and program models, many of which are replicated by literacy providers. It operates a toll-free information and referral hotline and publishes newsletters that focus on literacy, training, and management issues. It develops communications materials and projects which highlight the need for literacy services and for volunteers.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

**ASSEMBLY, No. 2545**

**STATE OF NEW JERSEY**

DATED: NOVEMBER 9, 2000

The Assembly Appropriations Committee reports favorably Assembly Bill No. 2545.

Assembly Bill No. 2545 establishes the "Literacy Volunteers of America - 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 help support the work of Literacy Volunteers of America - New Jersey.

Literacy Volunteers of America-New Jersey, Inc. (LVA-NJ) is a nonprofit, education organization providing training, technical assistance, communications, and program support to adult literacy organizations in New Jersey. It directs most of its services to its affiliated community-based organizations located in twenty counties of the State. Last year, more than 6,000 adults across the state were helped in reading, writing, and English as a Second Language.

LVA-NJ works primarily in partnership with volunteer-based literacy providers in the counties. LVA-NJ's training, technical assistance, and program development have been critical to developing high quality organizations at the local level. LVA-NJ develops workshops, continuing education, and program models, many of which are replicated by literacy providers.

FISCAL IMPACT:

This bill will have no fiscal impact on the State. As to the current five checkoffs on the gross income tax return, and the two additional designations which will be available for tax year 2000 (Drug Abuse Education Fund and the Korean Veterans' Memorial Fund), there is no way to determine what impact an additional designation will have on contributions which have totalled approximately \$1 million annually.

**FISCAL NOTE**  
**ASSEMBLY, No. 2545**  
**STATE OF NEW JERSEY**  
**209th LEGISLATURE**

DATED: DECEMBER 1, 2000

**SUMMARY**

**Synopsis:** Provides for voluntary contributions by taxpayers on gross income tax returns for Literacy Volunteers of America - New Jersey.

**Type of Impact:** No impact on State General Fund

**Agencies Affected:** Division of Taxation, Department of Treasury

**Executive Estimate**

<b>Fiscal Impact</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
<b>State Cost</b>	-0-	-0-	-0-

- ! Establishes new Literacy Volunteers of America - New Jersey Fund.
- ! Provides for voluntary contributions by designation on State gross income tax return.
- ! Taxpayers may make designation from refund or enclose a contribution to the fund.
- ! The Office of Legislative Services (OLS) **concurs** with the Executive Branch estimate that there is no fiscal impact.

**BILL DESCRIPTION**

Assembly Bill No. 2545 of 2000 establishes the Literacy Volunteers of America - New Jersey Fund and provides for a designation on the State gross income tax return. The tax return designation would permit taxpayers to make voluntary contributions to the fund to help support community-based organizations that assist in adult literacy. The bill also permits taxpayers who are not due refunds to make contributions through the enclosure of a donation when the tax return is filed. These voluntary contributions are intended to help adult literacy by providing financial assistance to affiliated community-based organizations located in twenty counties of the State that assist and support individuals in reading, writing, and English as a Second Language.



## FISCAL ANALYSIS

### ***EXECUTIVE BRANCH***

According to the Division of Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund. The division indicated that there was no way to determine how much would be contributed to the new fund, nor any way to estimate what impact this designation would have on the existing funds.

The division has listed the following amounts designated by checkoff to the five original charitable funds: the Endangered Wildlife Conservation Fund; the Children's Trust Fund; the Vietnam Veterans' Memorial Fund; the Breast Cancer Research Fund; and the U.S.S. New Jersey Educational Museum Fund; for the last three tax years:

<u>Tax Year</u>			
<u>Fund</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Nongame Wildlife	\$251,134	\$264,102	\$244,441
Children's Trust	245,716	246,974	223,557
Vietnam Mem.	92,782	113,754	108,609
Breast Cancer	211,240	233,500	249,820
Battleship N.J.	133,728	98,916	106,922
<u>Total</u>	\$934,600	\$957,246	\$933,340

### **OFFICE OF LEGISLATIVE SERVICES**

The Office of Legislative Services concurs with the Executive Branch and notes that beginning in 2001, for the tax year 2000, contributions by numerical coding will also be available to tax filers for the Drug Abuse Education Fund and the Korean Veterans' Memorial Fund.

Section: *Revenue, Finance and Appropriations*

Analyst: *Michael J. Basarab*  
*Senior Fiscal Analyst*

Approved: *Alan R. Kooney*  
*Legislative Budget and Finance Officer*

This fiscal note has been prepared pursuant to P.L.1980, c.67.

# SENATE BUDGET AND APPROPRIATIONS COMMITTEE

## STATEMENT TO

### ASSEMBLY, No. 2545

# STATE OF NEW JERSEY

DATED: DECEMBER 13, 2001

The Senate Budget and Appropriations Committee reports favorably Assembly Bill No. 2545.

Assembly Bill No. 2545 establishes the "Literacy Volunteers of America - 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 help support the work of Literacy Volunteers of America - New Jersey.

Literacy Volunteers of America-New Jersey, Inc. (LVA-NJ) is a nonprofit, education organization providing training, technical assistance, communications, and program support to adult literacy organizations in New Jersey. It directs most of its services to its affiliated community-based organizations located in twenty counties of the State. Last year, more than 6,000 adults across the state were helped in reading, writing, and English as a Second Language.

LVA-NJ works primarily in partnership with volunteer-based literacy providers in the counties. LVA-NJ's training, technical assistance, and program development have been critical to developing high quality organizations at the local level. LVA-NJ develops workshops, continuing education, and program models, many of which are replicated by literacy providers.

If this bill is enacted, the Literacy Volunteers of America - New Jersey Fund would become the tenth entity to which contributions could be made through the income tax return.

#### FISCAL IMPACT:

This bill will have no fiscal impact on the State. There is no way to determine what impact an additional designation might have on contributions to the other funds which have totalled approximately \$1 million annually.

P.L. 2001, CHAPTER 273, *approved December 26, 2001*  
Assembly, No. 2545

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19 Provides for voluntary contributions by taxpayers on gross income tax  
20 returns for Literacy Volunteers of America - New Jersey.

## CHAPTER 273

**AN ACT** concerning voluntary contributions through gross income tax returns to Literacy Volunteers of America - New Jersey, supplementing chapter 9 of Title 54A of the New Jersey Statutes.

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

C.54A-9-25.20 "Literacy Volunteers of America - New Jersey Fund;" tax return contribution.

1. a. There is established in the Department of the Treasury a special fund to be known as the "Literacy Volunteers of America - New Jersey Fund."

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

c. Any costs incurred by the Division of Taxation for collection or administration attributable to this act may be deducted from receipts collected pursuant to this act, as determined by the Director of the Division of Budget and Accounting. The State Treasurer shall deposit net contributions collected pursuant to this act into the "Literacy Volunteers of America - New Jersey Fund."

d. The Legislature shall annually appropriate all funds deposited in the "Literacy Volunteers of America - New Jersey Fund" established pursuant to this section to the Literacy Volunteers of America - New Jersey, Inc., for the purposes of literacy training, technical assistance, and program development.

2. This act shall take effect immediately and apply to taxable years beginning on or after January 1 next following enactment.

Approved December 26, 2001.