

54:4-3.10

LEGISLATIVE HISTORY CHECKLIST

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LAWS OF: 2001 **CHAPTER:** 85

NJSA: 54:4-3.10 (Firemen's association-tax exempt status)

BILL NO: S90 (Substituted for A2886/1036)

SPONSOR(S): Zane and Adler

DATE INTRODUCED: Pre-filed

COMMITTEE: **ASSEMBLY:** Law and Public Safety

SENATE: Community and Urban Affairs

AMENDED DURING PASSAGE: Yes

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

SENATE: March 29, 2001

DATE OF APPROVAL: May 8, 2001

FOLLOWING ARE ATTACHED IF AVAILABLE:

FINAL TEXT OF BILL (2nd reprint enacted)

(Amendments during passage denoted by superscript numbers)

S90

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

COMMITTEE STATEMENT: **ASSEMBLY:** No

Urb.) **SENATE:** Yes 1-31-00 (Com. &

S.) 1-18-01 (Law & P.

(Senate) **FLOOR AMENDMENT STATEMENTS:** Yes 2-28-00

3-2-01 (Assembly)

LEGISLATIVE FISCAL ESTIMATE: No

A2886/1036

SPONSORS STATEMENT (A2886): (Begins on page 2 of original bill) Yes

SPONSORS STATEMENT (A1036): (Begins on Page 2 of original bill) Yes

COMMITTEE STATEMENT: **ASSEMBLY:** Yes

SENATE: No

FLOOR AMENDMENT STATEMENTS: No

LEGISLATIVE FISCAL ESTIMATE: No

FINAL VERSION (Assembly Committee Substitute): Yes

VETO MESSAGE: No

GOVERNOR'S PRESS RELEASE ON SIGNING: Yes

FOLLOWING WERE PRINTED:

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REPORTS: No

HEARINGS: No

NEWSPAPER ARTICLES: No

SENATE, No. 90

STATE OF NEW JERSEY 209th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2000 SESSION

Sponsored by:

Senator RAYMOND J. ZANE

District 3 (Salem, Cumberland and Gloucester)

Senator JOHN H. ADLER

District 6 (Camden)

Co-Sponsored by:

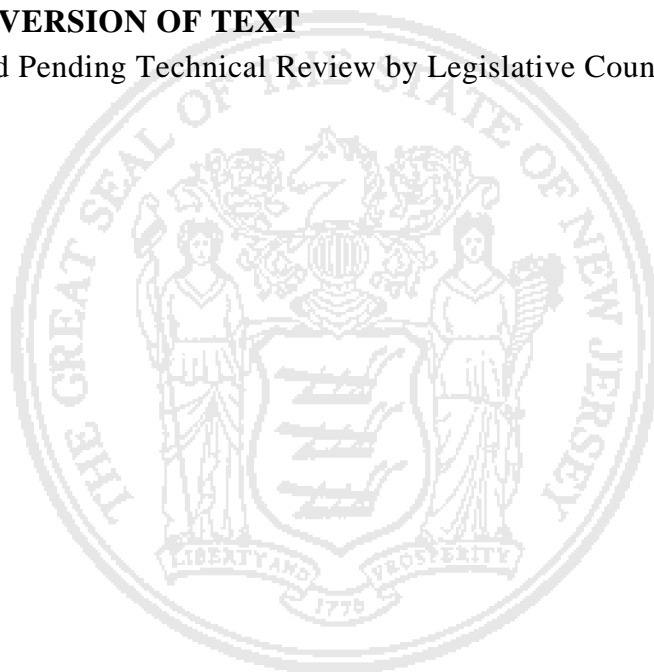
Senators Allen and Palaia

SYNOPSIS

Permits firemen's associations, firemen's relief associations and volunteer fire companies to conduct certain income-producing activities and retain tax-exempt status.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



1 AN ACT concerning the exemption from taxation of certain
2 firefighters' organizations and amending R.S.54:4-3.10.

3
4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6
7 1. R.S.54:4-3.10 is amended to read as follows:

8 54:4-3.10. The real and personal property of any exempt firemen's
9 association, firemen's relief association and volunteer fire company
10 incorporated under the laws of this state and which is used exclusively
11 for the purpose of the corporation shall be exempt from taxation under
12 this chapter.

13 No property shall lose its exemption or be denied an exemption
14 from taxation under this section because of the use of the property for
15 an income-producing activity that is not the organization's primary
16 purpose so long as all net proceeds from that activity are utilized in
17 furtherance of the primary purpose of the organization or for other
18 charitable purposes.

19 (cf: R.S.54:4-3.10)

20

21 2. This act shall take effect immediately.

22

23

24

STATEMENT

25

26 This bill would permit exempt firemen's associations, firemen's relief
27 associations and volunteer fire companies to conduct auxiliary
28 income-producing activities and retain property tax exempt status
29 under certain circumstances.

30 This bill would preserve the tax exempt status of these
31 organizations, even if they use their property for an income-producing
32 purpose on an auxiliary basis, so long as all net proceeds from the
33 auxiliary activities are used to further the primary purpose of the
34 organization or for other charitable purposes.

EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and intended to be omitted in the law.

Matter underlined thus is new matter.

SENATE, No. 90

STATE OF NEW JERSEY 209th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2000 SESSION

Sponsored by:

Senator RAYMOND J. ZANE

District 3 (Salem, Cumberland and Gloucester)

Senator JOHN H. ADLER

District 6 (Camden)

Co-Sponsored by:

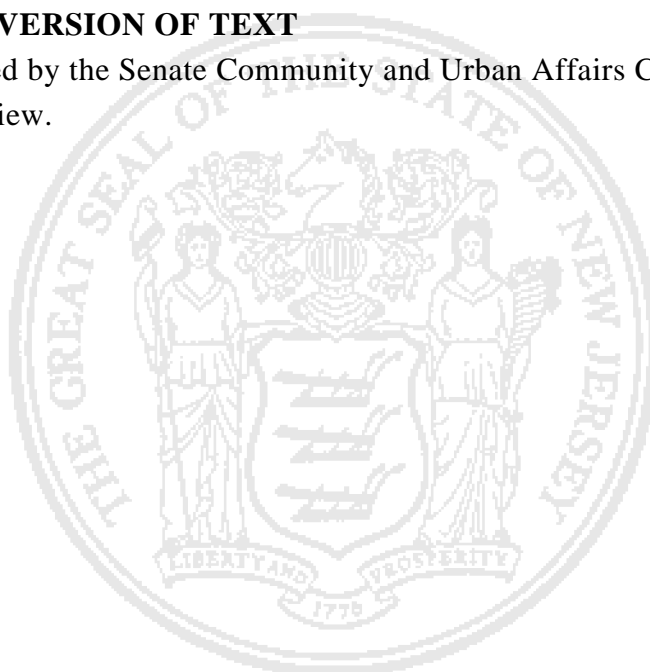
Senators Allen and Palaia

SYNOPSIS

Permits firemen's associations, firemen's relief associations and volunteer fire companies to conduct certain income-producing activities and retain tax-exempt status.

CURRENT VERSION OF TEXT

As reported by the Senate Community and Urban Affairs Committee with technical review.



S90 ZANE, ADLER

2

1 AN ACT concerning the exemption from taxation of certain
2 firefighters' organizations and amending R.S.54:4-3.10.

3

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

6

7 1. R.S.54:4-3.10 is amended to read as follows:

8 54:4-3.10. The real and personal property of any exempt firemen's
9 association, firemen's relief association and volunteer fire company
10 incorporated under the laws of this state and which is used exclusively
11 for the purpose of the corporation shall be exempt from taxation under
12 this chapter.

13 No property shall lose its exemption or be denied an exemption
14 from taxation under this section because of the use of the property for
15 an income-producing activity that is not the organization's primary
16 purpose so long as all net proceeds from that activity are utilized in
17 furtherance of the primary purpose of the organization or for other
18 charitable purposes.

19 (cf: R.S.54:4-3.10)

20

21 2. This act shall take effect immediately.

EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and intended to be omitted in the law.

Matter underlined thus is new matter.

SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

SENATE, No. 90

STATE OF NEW JERSEY

DATED: JANUARY 31, 2000

The Senate Community and Urban Affairs Committee reports without recommendation Senate Bill No. 90.

This bill would provide that property owned by any exempt firemen's association, firemen's relief association or volunteer fire company would retain its tax-exempt status although the organization owning the property uses the property for an income-producing purpose on an auxiliary basis, so long as all net proceeds from the auxiliary activities are used to further the primary purpose of the organization or for other charitable purposes.

This bill was prefiled for introduction in the 2000 session pending technical review. As reported, the bill includes the changes required by technical review, which has been performed.

STATEMENT TO

SENATE, No. 90

with Senate Floor Amendments
(Proposed By Senator ZANE)

ADOPTED: FEBRUARY 28, 2000

These amendments would limit the use of firefighter's tax-exempt property for income-producing purposes to 120 days annually. Additionally, the amendments would require the maintenance of a record keeping system reflecting the dates the property is utilized for income-producing purposes, which records would be maintained during that calendar year and for the subsequent two calendar years.

[First Reprint]
SENATE, No. 90

STATE OF NEW JERSEY
209th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2000 SESSION

Sponsored by:

Senator RAYMOND J. ZANE

District 3 (Salem, Cumberland and Gloucester)

Senator JOHN H. ADLER

District 6 (Camden)

Co-Sponsored by:

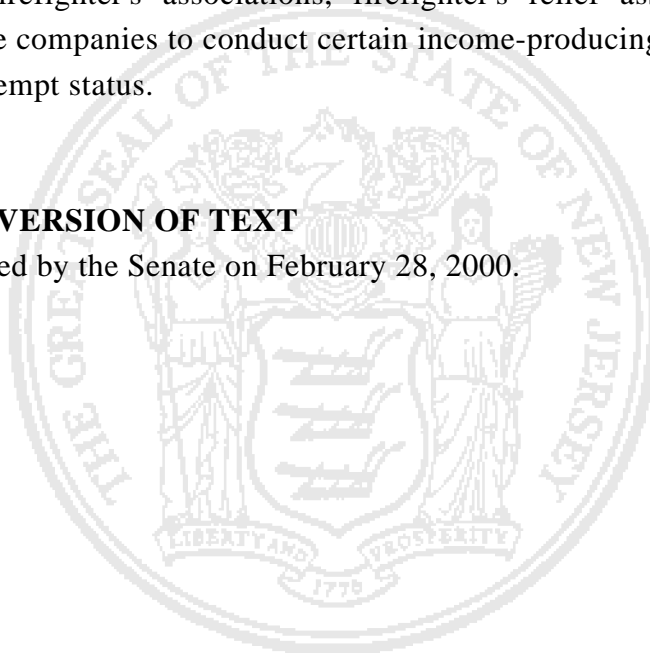
Senators Allen, Palaia, Singer, Bucco, Robertson, Kosco, Matheussen, Inverso, Sinagra, Assemblymen Geist, Kelly, Roberts, Greenwald, Assemblywoman Previte, Assemblyman Barnes, Assemblywoman Buono, Assemblymen Conaway and Connors

SYNOPSIS

Permits firefighter's associations, firefighter's relief associations and volunteer fire companies to conduct certain income-producing activities and retain tax-exempt status.

CURRENT VERSION OF TEXT

As amended by the Senate on February 28, 2000.



(Sponsorship Updated As Of: 3/27/2001)

1 AN ACT concerning the exemption from taxation of certain
2 firefighters' organizations and amending R.S.54:4-3.10.

3
4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6
7 1. R.S.54:4-3.10 is amended to read as follows:

8 54:4-3.10. The real and personal property of any exempt
9 ¹[firemen's] firefighter's¹ association, ¹[firemen's] firefighter's¹ relief
10 association and volunteer fire company incorporated under the laws of
11 this state and which is ¹[used exclusively] actually used¹ for the
12 purpose of the corporation shall be exempt from taxation under this
13 chapter.

14 No property shall lose its ¹tax¹exemption or be denied an
15 exemption ¹[from taxation]¹ under this section because of the use of
16 the property for an income-producing activity that is not the
17 organization's primary purpose ¹provided such income-producing
18 activity does not exceed 120 days annually¹ so long as all net proceeds
19 from that activity are utilized in furtherance of the primary purpose of
20 the organization or for other charitable purposes. ¹Commencing with
21 the effective date of P.L. _____, c. _____ (C. _____)(pending before the
22 Legislature as this bill), exempt firefighter's associations, firefighter's
23 relief associations and volunteer fire companies shall be required to
24 record the dates the property has been utilized for income-producing
25 activities and to maintain such records during the calender year in
26 which the income-producing activity takes place and for the two
27 calender years thereafter.¹

28 (cf: R.S.54:4-3.10)

29
30 2. This act shall take effect immediately.

EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹ Senate floor amendments adopted February 28, 2000.

ASSEMBLY LAW AND PUBLIC SAFETY COMMITTEE

STATEMENT TO

[First Reprint]

SENATE, No. 90

STATE OF NEW JERSEY

DATED: JANUARY 18, 2001

The Assembly Law and Public Safety Committee reports favorably Senate Bill No. 90 (1R).

Senate Bill No. 90 (1R) provides that property owned by any exempt firemen's association, firemen's relief association or volunteer fire company would retain its tax-exempt status although the organization owning the property uses the property for an income-producing purpose on an auxiliary basis; provided that the auxiliary activity does not exceed 120 days annually and the net proceeds from that auxiliary activity are used to further the primary purpose of the organization or for other charitable purposes.

Under R.S.54:4-3.10, the real and personal property of any exempt firemen's association, firemen's relief association and volunteer fire company incorporated under the laws of this State and which property is used exclusively for the purpose of the corporation is exempt from property taxes.

Senate Bill No. 90 (1R) is identical to the Assembly Committee Substitute for Assembly Bill Nos. 2886 and 1036, also reported by the committee on this same date.

STATEMENT TO

[First Reprint]

SENATE, No. 90

with Assembly Floor Amendments
(Proposed By Assemblyman GEIST)

ADOPTED: MARCH 2, 2001

Senate Bill No. 90 (1R) provides that property owned by any exempt firemen's association, firemen's relief association or volunteer fire company would retain its tax-exempt status although the organization owning the property uses the property for an income-producing purpose on an auxiliary basis, provided that the auxiliary activity does not exceed 120 days annually and the net proceeds from that auxiliary activity are used to further the primary purpose of the organization or for other charitable purposes.

These Assembly Amendments make the bill's provisions retroactive to January 1, 1998.

[Second Reprint]
SENATE, No. 90

STATE OF NEW JERSEY
209th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2000 SESSION

Sponsored by:

Senator RAYMOND J. ZANE

District 3 (Salem, Cumberland and Gloucester)

Senator JOHN H. ADLER

District 6 (Camden)

Co-Sponsored by:

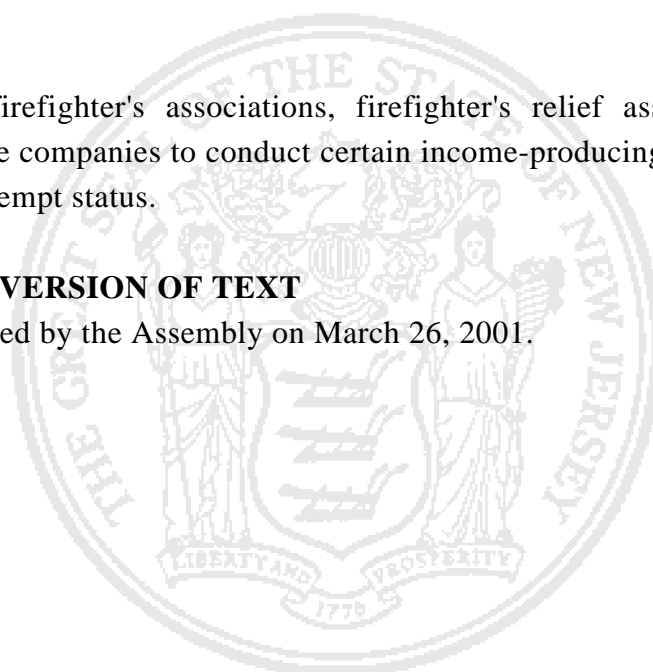
Senators Allen, Palaia, Singer, Bucco, Robertson, Kosco, Matheussen, Inverso, Sinagra, Assemblymen Geist, Kelly, Roberts, Greenwald, Assemblywoman Previte, Assemblyman Barnes, Assemblywoman Buono, Assemblymen Conaway and Connors

SYNOPSIS

Permits firefighter's associations, firefighter's relief associations and volunteer fire companies to conduct certain income-producing activities and retain tax-exempt status.

CURRENT VERSION OF TEXT

As amended by the Assembly on March 26, 2001.



(Sponsorship Updated As Of: 3/27/2001)

1 AN ACT concerning the exemption from taxation of certain
2 firefighters' organizations and amending R.S.54:4-3.10.

3
4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6
7 1. R.S.54:4-3.10 is amended to read as follows:

8 54:4-3.10. The real and personal property of any exempt
9 ¹[firemen's] firefighter's¹ association, ¹[firemen's] firefighter's¹ relief
10 association and volunteer fire company incorporated under the laws of
11 this state and which is ¹[used exclusively] actually used¹ for the
12 purpose of the corporation shall be exempt from taxation under this
13 chapter.

14 No property shall lose its ¹tax¹exemption or be denied an
15 exemption ¹[from taxation]¹ under this section because of the use of
16 the property for an income-producing activity that is not the
17 organization's primary purpose ¹provided such income-producing
18 activity does not exceed 120 days annually¹ so long as all net proceeds
19 from that activity are utilized in furtherance of the primary purpose of
20 the organization or for other charitable purposes. ¹Commencing with
21 the effective date of P.L. , c. (C.)(pending before the
22 Legislature as this bill), exempt firefighter's associations, firefighter's
23 relief associations and volunteer fire companies shall be required to
24 record the dates the property has been utilized for income-producing
25 activities and to maintain such records during the calender year in
26 which the income-producing activity takes place and for the two
27 calender years thereafter.¹

28 (cf: R.S.54:4-3.10)

29
30 2. This act shall take effect immediately ²and shall be retroactive
31 to January 1, 1998².

EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹ Senate floor amendments adopted February 28, 2000.

² Assembly floor amendments adopted March 26, 2001.

ASSEMBLY, No. 2886

STATE OF NEW JERSEY 209th LEGISLATURE

INTRODUCED OCTOBER 12, 2000

Sponsored by:

Assemblyman GEORGE F. GEIST

District 4 (Camden and Gloucester)

Assemblyman JOHN V. KELLY

District 36 (Bergen, Essex and Passaic)

SYNOPSIS

Permits firemen's associations, firemen's relief associations and volunteer fire companies to conduct certain income-producing activities and retain tax-exempt status.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT concerning the exemption from taxation of certain firefighters'
2 organizations and amending R.S.54:4-3.10.

3
4 **BE IT ENACTED** by the Senate and General Assembly of the State of
5 New Jersey:

6
7 1. R.S.54:4-3.10 is amended to read as follows:

8 54:4-3.10. The real and personal property of any exempt firefighter's
9 association, firefighter's relief association and volunteer fire company
10 incorporated under the laws of this state and which is actually used for the
11 purpose of the corporation shall be exempt from taxation under this
12 chapter.

13 No property shall lose its tax exemption or be denied an exemption
14 under this section because of the use of the property for an
15 income-producing activity that is not the organization's primary purpose
16 provided such income-producing activity does not exceed 120 days
17 annually so long as all net proceeds from that activity are utilized in
18 furtherance of the primary purpose of the organization or for other
19 charitable purposes. Commencing with the effective date of P.L. , c.
20 (C.)(pending before the Legislature as this bill), exempt firefighter's
21 associations, firefighter's relief associations and volunteer fire companies
22 shall be required to record the dates the property has been utilized for
23 income-producing activities and to maintain such records during the
24 calender year in which the income-producing activity takes place and for
25 the two calender years thereafter.

26 (cf: R.S.54:4-3.10)

27

28 2. This act shall take effect immediately.

29

30

31

STATEMENT

32

33 This bill would provide that property owned by any exempt firemen's
34 association, firemen's relief association or volunteer fire company would
35 retain its tax-exempt status although the organization owning the property
36 uses the property for an income-producing purpose on an auxiliary basis;
37 provided that auxiliary activity does not exceed 120 day annually and so
38 long as all net proceeds from the auxiliary activities are used to further the
39 primary purpose of the organization or for other charitable purposes.

EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and intended to be omitted in the law.

Matter underlined thus is new matter.

ASSEMBLY, No. 1036

STATE OF NEW JERSEY 209th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2000 SESSION

Sponsored by:

Assemblyman JOSEPH J. ROBERTS, JR.

District 5 (Camden and Gloucester)

Assemblyman LOUIS D. GREENWALD

District 6 (Camden)

Co-Sponsored by:

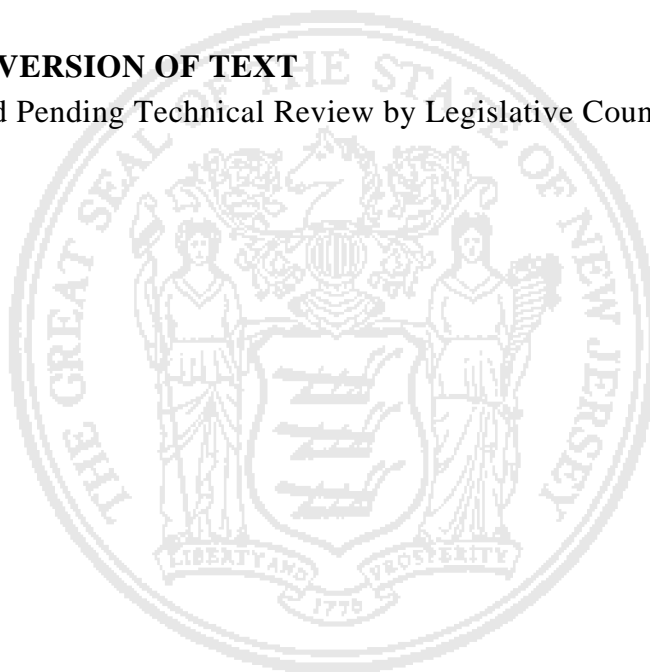
**Assemblywoman Previte, Assemblyman Barnes, Assemblywoman Buono,
Assemblymen Conaway and Connors**

SYNOPSIS

Permits firemen's associations, firemen's relief associations and volunteer fire companies to conduct certain income-producing activities and retain tax-exempt status.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



(Sponsorship Updated As Of: 9/22/2000)

A1036 ROBERTS, GREENWALD

2

1 AN ACT concerning the exemption from taxation of certain
2 firefighters' organizations and amending R.S.54:4-3.10.

3

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

6

7 1. R.S.54:4-3.10 is amended to read as follows:

8 54:4-3.10. The real and personal property of any exempt firemen's
9 association, firemen's relief association and volunteer fire company
10 incorporated under the laws of this state and which is used exclusively
11 for the purpose of the corporation shall be exempt from taxation under
12 this chapter.

13 No property shall lose its exemption or be denied an exemption
14 from taxation under this section because of the use of the property for
15 an income-producing activity that is not the organization's primary
16 purpose so long as all net proceeds from that activity are utilized in
17 furtherance of the primary purpose of the organization or for other
18 charitable purposes.

19 (cf: R.S.54:4-3.10)

20

21 2. This act shall take effect immediately.

22

23

24

STATEMENT

25

26 This bill permits exempt firemen's ' associations, firemen's ' relief
27 associations or volunteer fire companies to conduct certain auxiliary
28 income-producing activities and retain property tax exempt status.

29 This bill is designed to preserve the tax exempt status of these
30 organizations, even if they use their property for an income-producing
31 purpose on an auxiliary basis, if all net proceeds from such auxiliary
32 activities are utilized in furtherance of the purpose of the organization
33 or for other charitable purposes.

EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and intended to be omitted in the law.

Matter underlined thus is new matter.

ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY, Nos. 2886 and 1036

STATE OF NEW JERSEY
209th LEGISLATURE

ADOPTED JANUARY 18, 2001

Sponsored by:

Assemblyman GEORGE F. GEIST

District 4 (Camden and Gloucester)

Assemblyman JOHN V. KELLY

District 36 (Bergen, Essex and Passaic)

Assemblyman JOSEPH J. ROBERTS, JR.

District 5 (Camden and Gloucester)

Assemblyman LOUIS D. GREENWALD

District 6 (Camden)

Co-Sponsored by:

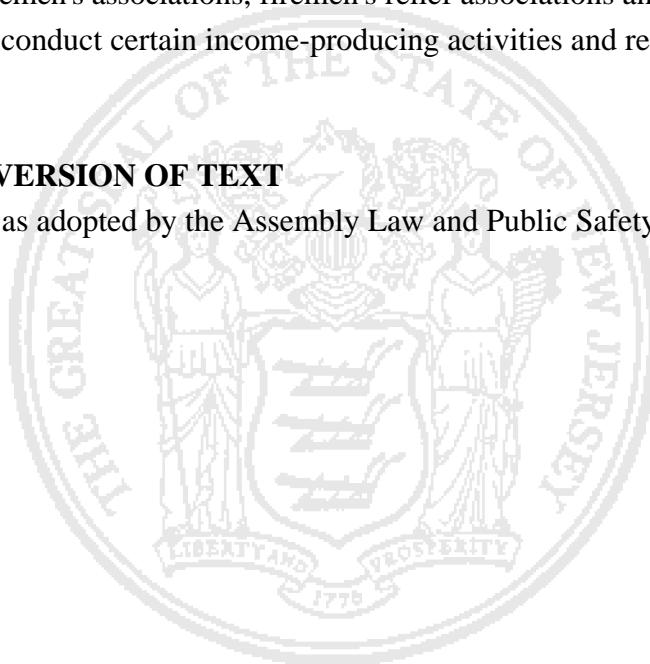
**Assemblywoman Previte, Assemblyman Barnes, Assemblywoman Buono,
Assemblymen Conaway and Connors**

SYNOPSIS

Permits firemen's associations, firemen's relief associations and volunteer fire companies to conduct certain income-producing activities and retain tax-exempt status.

CURRENT VERSION OF TEXT

Substitute as adopted by the Assembly Law and Public Safety Committee.



1 AN ACT concerning the exemption from taxation of certain firefighters'
2 organizations and amending R.S.54:4-3.10.

3

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

6

7 1. R.S.54:4-3.10 is amended to read as follows:

8 54:4-3.10. The real and personal property of any exempt firefighter's
9 association, firefighter's relief association and volunteer fire company
10 incorporated under the laws of this state and which is actually used for the
11 purpose of the corporation shall be exempt from taxation under this
12 chapter.

13 No property shall lose its tax exemption or be denied an exemption
14 under this section because of the use of the property for an
15 income-producing activity that is not the organization's primary purpose
16 provided such income-producing activity does not exceed 120 days
17 annually so long as all net proceeds from that activity are utilized in
18 furtherance of the primary purpose of the organization or for other
19 charitable purposes. Commencing with the effective date of
20 P.L. , c. (C.)(pending before the Legislature as this bill), exempt
21 firefighter's associations, firefighter's relief associations and volunteer fire
22 companies shall be required to record the dates the property has been
23 utilized for income-producing activities and to maintain such records
24 during the calender year in which the income-producing activity takes
25 place and for the two calender years thereafter.

26 (cf: R.S.54:4-3.10)

27

28 2. This act shall take effect immediately.

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.

ASSEMBLY LAW AND PUBLIC SAFETY COMMITTEE

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR **ASSEMBLY, Nos. 2886 and 1036**

STATE OF NEW JERSEY

DATED: JANUARY 18, 2001

The Assembly Law and Public Safety Committee reports favorably an Assembly Committee Substitute for Assembly Bill Nos. 2886 and 1036.

The committee substitute for Assembly Bill Nos. 2886 and 1036 provides that property owned by any exempt firemen's association, firemen's relief association or volunteer fire company would retain its tax-exempt status although (1) the organization owning the property uses the property for an income-producing purpose on an auxiliary basis; (2) the auxiliary activity does not exceed 120 days annually; and (3) the net proceeds from that auxiliary activity are used to further the primary purpose of the organization or for other charitable purposes.

Under R.S.54:4-3.10, the real and personal property of any exempt firemen's association, firemen's relief association and volunteer fire company incorporated under the laws of this State and which property is used exclusively for the purpose of the corporation is exempt from property taxes.

As reported by the committee, this substitute is identical to Senate Bill No. 90 (1R), also reported by the committee on this same date.

P.L. 2001, CHAPTER 85, *approved May 8, 2001*
Senate, No. 90 (*Second Reprint*)

1 AN ACT concerning the exemption from taxation of certain
2 firefighters' organizations and amending R.S.54:4-3.10.

3

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

6

7 1. R.S.54:4-3.10 is amended to read as follows:

8 54:4-3.10. The real and personal property of any exempt
9 ¹[firemen's] firefighter's¹ association, ¹[firemen's] firefighter's¹ relief
10 association and volunteer fire company incorporated under the laws of
11 this state and which is ¹[used exclusively] actually used¹ for the
12 purpose of the corporation shall be exempt from taxation under this
13 chapter.

14 No property shall lose its ¹tax¹exemption or be denied an
15 exemption ¹[from taxation]¹ under this section because of the use of
16 the property for an income-producing activity that is not the
17 organization's primary purpose ¹provided such income-producing
18 activity does not exceed 120 days annually¹ so long as all net proceeds
19 from that activity are utilized in furtherance of the primary purpose of
20 the organization or for other charitable purposes. ¹Commencing with
21 the effective date of P.L. , c. (C.)(pending before the
22 Legislature as this bill), exempt firefighter's associations, firefighter's
23 relief associations and volunteer fire companies shall be required to
24 record the dates the property has been utilized for income-producing
25 activities and to maintain such records during the calender year in
26 which the income-producing activity takes place and for the two
27 calender years thereafter.¹

28 (cf: R.S.54:4-3.10)

29

30 2. This act shall take effect immediately ²and shall be retroactive
31 to January 1, 1998².

32

33

34

35 Permits firefighter's associations, firefighter's relief associations and
36 volunteer fire companies to conduct certain income-producing
37 activities and retain tax-exempt status.

EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹ Senate floor amendments adopted February 28, 2000.

² Assembly floor amendments adopted March 26, 2001.

CHAPTER 85

AN ACT concerning the exemption from taxation of certain firefighters' organizations and amending R.S.54:4-3.10.

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

1. R.S.54:4-3.10 is amended to read as follows:

Property of firefighters' associations, exemption from taxation.

54:4-3.10. The real and personal property of any exempt firefighter's association, firefighter's relief association and volunteer fire company incorporated under the laws of this state and which is actually used for the purpose of the corporation shall be exempt from taxation under this chapter.

No property shall lose its taxexemption or be denied an exemption under this section because of the use of the property for an income-producing activity that is not the organization's primary purpose provided such income-producing activity does not exceed 120 days annually so long as all net proceeds from that activity are utilized in furtherance of the primary purpose of the organization or for other charitable purposes. Commencing with the effective date of P.L.2001, c.85, exempt firefighter's associations, firefighter's relief associations and volunteer fire companies shall be required to record the dates the property has been utilized for income-producing activities and to maintain such records during the calendar year in which the income-producing activity takes place and for the two calendar years thereafter.

2. This act shall take effect immediately and shall be retroactive to January 1, 1998.

Approved May 8, 2001.

Office of the Governor
NEWS RELEASE

PO BOX 004
TRENTON, NJ 08625

CONTACT: Rae Hutton
609-777-2600

RELEASE: May 8 , 2001

DiFRANCESCO SIGNS LEGISLATION EXPANDING FIREMENS' BENEFITS

Acting Governor Donald T. DiFrancesco signed two pieces of legislation today that expand benefits for firemen and their families.

"Today, with these two bills, we are going to take another step in providing for the welfare of our firefighters," the acting Governor said at the bill signing at the Professional Firefighters Association of New Jersey's (PFANJ) Annual Convention and Educational Seminar in Atlantic City.

"One of the bills, S-90, permits firefighters' associations and volunteer fire companies to conduct auxiliary income producing activities and still maintain their property tax exempt status. The second bill, A-2273, ensures that all loved ones of our deceased firefighters will receive the benefit payments they are entitled to."

S-90, sponsored by Senators Raymond Zane (R-Salem/ Cumberland/ Gloucester) and John Adler (D-Camden) and Assemblymen George Geist (R-Camden/Gloucester) and John Kelly (R-Bergen/ Essex/Passaic) takes effect immediately and is retroactive to January 1, 1998.

A-2273, also known as the "Widow's Bill" was sponsored by Senators Joseph Vitale (D-Middlesex) and Louis Bassano (D-Essex/Union) and Assemblymen John Kelly (R-Bergen/Essex/ Passaic) and Kevin O'Toole (R-Essex/Union) enhances current benefits for a widow or widower, child or dependent parent, of a member of the Police and Firemen's Retirement System (PFRS) who died in active duty.

"We in New Jersey owe firefighters more than thanks. As Senate President and acting Governor I have worked to ensure that firefighters receive all the support they need to do their job," said DiFrancesco.

As Senate President, DiFrancesco supported an increase in staff in the Division of Fire Safety, an allocation of \$7.5 million for the thermal imaging camera grant program within the Division of Fire Safety and a provision of \$3 million for Urban Search and Rescue Teams.

"The attention New Jersey has given to fire safety education and the concerns of firefighters is paying off. The 1999 Uniform Crime Report showed a 17 percent decrease in reportable arsons, with those decreases holding steady in our preliminary report for 2000. Proudly, New Jersey also ranks third in the nation in lowest number of deaths per 1,000 fires," said DiFrancesco.