

# 54A:9-25.32

## LEGISLATIVE HISTORY CHECKLIST

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**LAWS OF:** 2013                    **CHAPTER:** 13

**NJSA:** 54A:9-25.32 (Concerns voluntary contributions through gross income tax returns to support New Jersey athletes participating in 2014 Special Olympics USA Games)

**BILL NO:** S1855 (Substituted for A3491)

**SPONSOR(S)** Sweeney and others

**DATE INTRODUCED:** May 3, 2012

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

**SENATE:** Budget

**AMENDED DURING PASSAGE:** No

**DATE OF PASSAGE:**                    **ASSEMBLY:** December 17, 2012

**SENATE:** November 29, 2012

**DATE OF APPROVAL:** January 29, 2013

### FOLLOWING ARE ATTACHED IF AVAILABLE:

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

#### S1855

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

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

**SENATE:** 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))

**FLOOR AMENDMENT STATEMENT:** No

**LEGISLATIVE FISCAL ESTIMATE:** Yes

#### A3491

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

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

**SENATE:** No

**FLOOR AMENDMENT STATEMENT:** No

**LEGISLATIVE FISCAL NOTE:** No

(continued)

**VETO MESSAGE:**

No

**GOVERNOR'S PRESS RELEASE ON SIGNING:**

Yes

**FOLLOWING WERE PRINTED:**

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**REPORTS:**

No

**HEARINGS:**

No

**NEWSPAPER ARTICLES:**

Yes

"Special Olympics option for tax forms," The Record, 1-30-13

LAW/KR

P.L.2013, CHAPTER 13, *approved January 29, 2013*  
Senate, No. 1855

1 **AN ACT** concerning voluntary contributions through gross income  
2 tax returns to support New Jersey athletes participating in the  
3 2014 Special Olympics USA Games, supplementing chapter 9 of  
4 Title 54A of the New Jersey Statutes.

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

8  
9 1. a. There is established in the Department of the Treasury a  
10 special fund to be known as the “2014 NJ Special Olympics Home  
11 Team Fund.”

12 b. For the taxable years beginning in calendar years 2012 and  
13 2013, a taxpayer shall have the opportunity to indicate on the  
14 taxpayer’s New Jersey gross income tax return that a portion of the  
15 taxpayer’s tax refund or an enclosed contribution shall be deposited  
16 in the “2014 NJ Special Olympics Home Team Fund” in accordance  
17 with the provisions of section 1 of P.L.1999, c.21 (C.54A:9-25.14).

18 c. Any costs incurred by the Division of Taxation for collection  
19 or administration attributable to this section may be deducted from  
20 receipts collected pursuant to this section, as determined by the  
21 Director of the Division of Budget and Accounting in the  
22 Department of the Treasury. The State Treasurer shall deposit net  
23 contributions collected pursuant to this section into the “2014 NJ  
24 Special Olympics Home Team Fund.”

25 d. The Legislature shall annually appropriate all funds deposited  
26 in the “2014 NJ Special Olympics Home Team Fund” to Special  
27 Olympics New Jersey. All monies appropriated to Special  
28 Olympics New Jersey shall be used solely to fund expenses  
29 associated with the training of New Jersey athletes participating in  
30 the 2014 Special Olympics USA Games and the participation of  
31 New Jersey athletes in the 2014 Special Olympics USA Games,  
32 including but not limited to: equipment, insurance, room and board,  
33 travel, and uniforms.

34 e. On the first day of the seventh month after the conclusion of  
35 the 2014 Special Olympics USA Games, monies within the “2014  
36 NJ Special Olympics Home Team Fund” shall be appropriated to  
37 Special Olympics New Jersey and used solely to fund expenses  
38 associated with New Jersey athletes’ training for and participation  
39 in future Special Olympics games, including but not limited to:  
40 equipment, insurance, room and board, travel, and uniforms.

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42 2. This act shall take effect immediately.

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STATEMENT

This bill provides for voluntary contributions by taxpayers on gross income tax returns to support New Jersey athletes participating in the 2014 Special Olympics USA Games. The bill establishes a special fund in the Department of the Treasury, to be known as the “2014 NJ Special Olympics Home Team Fund,” to which all donations collected from voluntary contributions are deposited. The bill requires the Legislature to appropriate all funds deposited in the special fund to Special Olympics New Jersey to help fund the training and participation of New Jersey athletes in the 2014 Special Olympics USA Games.

Special Olympics New Jersey is a not-for-profit organization dedicated to providing year-round sports training and athletic competition for children and adults with intellectual disabilities. In doing so, Special Olympics New Jersey helps to provide these individuals the opportunity to develop physical fitness, demonstrate courage, experience joy, and build friendships with other Special Olympic athletes and members of the community.

The NJ Special Olympics “Home Team” will be comprised of athletes from throughout New Jersey who will have qualified for selection to the team through advancement in statewide competitions. This team of athletes will represent New Jersey in the 2014 Special Olympics USA Games. New Jersey has been selected to host the 2014 Special Olympics USA Games.

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Concerns voluntary contributions through gross income tax returns to support New Jersey athletes participating in 2014 Special Olympics USA Games.

# SENATE, No. 1855

## STATE OF NEW JERSEY 215th LEGISLATURE

INTRODUCED MAY 3, 2012

**Sponsored by:**

**Senator STEPHEN M. SWEENEY**  
**District 3 (Cumberland, Gloucester and Salem)**  
**Senator THOMAS H. KEAN, JR.**  
**District 21 (Morris, Somerset and Union)**  
**Assemblyman JOHN J. BURZICHELLI**  
**District 3 (Cumberland, Gloucester and Salem)**  
**Assemblyman LOUIS D. GREENWALD**  
**District 6 (Burlington and Camden)**  
**Assemblyman DANIEL R. BENSON**  
**District 14 (Mercer and Middlesex)**  
**Assemblyman JAY WEBBER**  
**District 26 (Essex, Morris and Passaic)**

**Co-Sponsored by:**

**Senator Ruiz, Assemblywoman Lampitt and Assemblyman Coughlin**

**SYNOPSIS**

Concerns voluntary contributions through gross income tax returns to support New Jersey athletes participating in 2014 Special Olympics USA Games.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 12/18/2012)**

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2 tax returns to support New Jersey athletes participating in the  
3 2014 Special Olympics USA Games, supplementing chapter 9 of  
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13 2013, a taxpayer shall have the opportunity to indicate on the  
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19 or administration attributable to this section may be deducted from  
20 receipts collected pursuant to this section, as determined by the  
21 Director of the Division of Budget and Accounting in the  
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45 STATEMENT

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5 deposited. The bill requires the Legislature to appropriate all funds  
6 deposited in the special fund to Special Olympics New Jersey to  
7 help fund the training and participation of New Jersey athletes in  
8 the 2014 Special Olympics USA Games.

9 Special Olympics New Jersey is a not-for-profit organization  
10 dedicated to providing year-round sports training and athletic  
11 competition for children and adults with intellectual disabilities. In  
12 doing so, Special Olympics New Jersey helps to provide these  
13 individuals the opportunity to develop physical fitness, demonstrate  
14 courage, experience joy, and build friendships with other Special  
15 Olympic athletes and members of the community.

16 The NJ Special Olympics “Home Team” will be comprised of  
17 athletes from throughout New Jersey who will have qualified for  
18 selection to the team through advancement in statewide  
19 competitions. This team of athletes will represent New Jersey in  
20 the 2014 Special Olympics USA Games. New Jersey has been  
21 selected to host the 2014 Special Olympics USA Games.

# SENATE BUDGET AND APPROPRIATIONS COMMITTEE

## STATEMENT TO

### SENATE, No. 1855

# STATE OF NEW JERSEY

DATED: NOVEMBER 19, 2012

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 1855.

This bill provides for voluntary contributions by taxpayers on gross income tax returns to support New Jersey athletes participating in the 2014 Special Olympics USA Games. The bill establishes a special fund in the Department of the Treasury, to be known as the “2014 NJ Special Olympics Home Team Fund,” to which all donations collected from voluntary contributions are deposited. The bill requires the Legislature to appropriate all funds deposited in the special fund to Special Olympics New Jersey to help fund the training and participation of New Jersey athletes in the 2014 Special Olympics USA Games.

Special Olympics New Jersey is a not-for-profit organization dedicated to providing year-round sports training and athletic competition for children and adults with intellectual disabilities. In doing so, Special Olympics New Jersey helps to provide these individuals the opportunity to develop physical fitness, demonstrate courage, experience joy, and build friendships with other Special Olympic athletes and members of the community.

The NJ Special Olympics “Home Team” will be comprised of athletes from throughout New Jersey who will have qualified for selection to the team through advancement in statewide competitions. This team of athletes will represent New Jersey in the 2014 Special Olympics USA Games. New Jersey has been selected to host the 2014 Special Olympics USA Games.

#### 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 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.



**LEGISLATIVE FISCAL ESTIMATE**  
**SENATE, No. 1855**  
**STATE OF NEW JERSEY**  
**215th LEGISLATURE**

DATED: NOVEMBER 20, 2012

**SUMMARY**

**Synopsis:** Concerns voluntary contributions through gross income tax returns to support New Jersey athletes participating in 2014 Special Olympics USA Games.

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

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

<b>Office of Legislative Services Estimate</b>	
<b>Fiscal Impact</b>	<b><u>Fiscal Years 2013 and 2014</u></b>
<b>State Cost</b>	Minimal administrative
<b>State Revenue</b>	No impact – See comments below

- The Office of Legislative Services (OLS) estimates enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost 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**

Senate Bill No. 1855 of 2012 provides for voluntary contributions by taxpayers on gross income tax returns to support New Jersey athletes participating in the 2014 Special Olympics USA Games. The bill establishes a special fund in the Department of the Treasury, to be known as the “2014 NJ Special Olympics Home Team Fund,” to which all donations collected from voluntary contributions are deposited. The bill requires the Legislature to appropriate all funds deposited in the special fund to Special Olympics New Jersey to help fund the training and participation of New Jersey athletes in the 2014 Special Olympics USA Games. New Jersey has been selected to host the 2014 Special Olympics USA Games.

**FISCAL ANALYSIS*****EXECUTIVE BRANCH***

None provided.

***OFFICE OF LEGISLATIVE SERVICES***

The OLS estimates enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost 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 fifteen charitable funds that have been included on tax forms through tax year 2010 are as follows:

<u>Fund</u>	<u>Tax Year</u>		
	<u>2008</u>	<u>2009</u>	<u>2010**</u>
Nongame Wildlife	\$194,585	\$177,624	\$173,384
Children's Trust	186,668	163,517	159,970
Vietnam Memorial	84,429	78,037	76,627
Breast Cancer	140,625	185,302	173,063
Battleship N.J.	61,286	59,060	58,267
Drug Abuse Ed.*	7,816	6,511	22,928
Korean Veterans*	6,432	6,349	5,255
Organ Donor*	10,023	7,590	4,771
New Jersey Aids*	10,921	8,892	9,003
Literacy Vol's.*	11,943	11,084	7,631
Prostate Cancer*	19,484	19,091	14,522
WTC Scholarship*	5,788	5,047	3,761
Vet's Haven*	11,466	9,736	6,644
Food Pantry*	--	--	33,263
Spay/Neuter Fund*	--	--	7,866
<b><u>Total</u></b>	<b>\$751,465</b>	<b>\$737,839</b>	<b>\$756,956</b>

\* numerical designation

\*\* as of 11/28/2011

As of the date of this fiscal estimate, five 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

### SENATE, No. 1855

# STATE OF NEW JERSEY

DATED: DECEMBER 13, 2012

The Assembly Appropriations Committee reports favorably Senate Bill No. 1855.

This bill provides for voluntary contributions by taxpayers on gross income tax returns to support New Jersey athletes participating in the 2014 Special Olympics USA Games. The bill establishes a special fund in the Department of the Treasury, to be known as the “2014 NJ Special Olympics Home Team Fund,” to which all donations collected from voluntary contributions are deposited. The bill requires the Legislature to appropriate all funds deposited in the special fund to Special Olympics New Jersey to help fund the training and participation of New Jersey athletes in the 2014 Special Olympics USA Games.

Special Olympics New Jersey is a not-for-profit organization dedicated to providing year-round sports training and athletic competition for children and adults with intellectual disabilities. In doing so, Special Olympics New Jersey helps to provide these individuals the opportunity to develop physical fitness, demonstrate courage, experience joy, and build friendships with other Special Olympic athletes and members of the community.

The NJ Special Olympics “Home Team” will be comprised of athletes from throughout New Jersey who will have qualified for selection to the team through advancement in statewide competitions. This team of athletes will represent New Jersey in the 2014 Special Olympics USA Games. New Jersey has been selected to host the 2014 Special Olympics USA Games. As reported, this bill is identical to Assembly Bill No. 3491, 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 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.

# ASSEMBLY, No. 3491

## STATE OF NEW JERSEY 215th LEGISLATURE

INTRODUCED NOVEMBER 19, 2012

**Sponsored by:**

**Assemblyman JOHN J. BURZICHELLI**  
**District 3 (Cumberland, Gloucester and Salem)**  
**Assemblyman LOUIS D. GREENWALD**  
**District 6 (Burlington and Camden)**  
**Assemblyman DANIEL R. BENSON**  
**District 14 (Mercer and Middlesex)**  
**Assemblyman JAY WEBBER**  
**District 26 (Essex, Morris and Passaic)**

**Co-Sponsored by:**

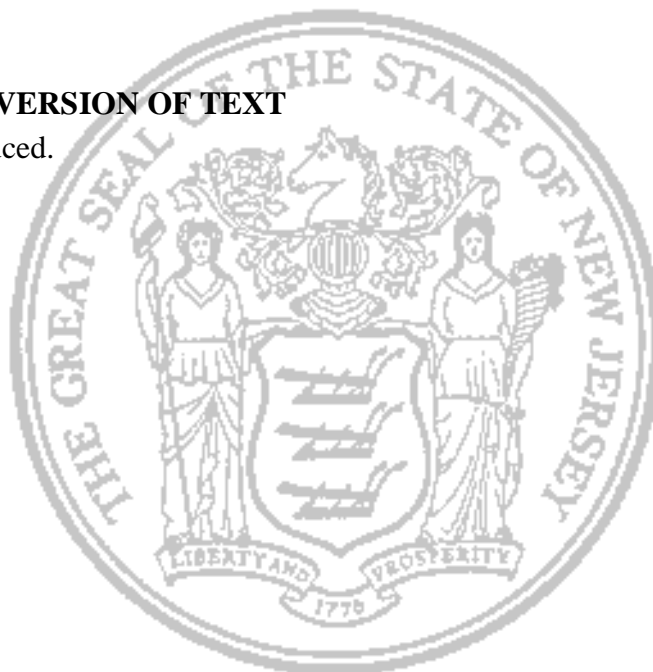
**Assemblywoman Lampitt and Assemblyman Coughlin**

**SYNOPSIS**

Concerns voluntary contributions through gross income tax returns to support New Jersey athletes participating in 2014 Special Olympics USA Games.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 12/18/2012)**

1 AN ACT concerning voluntary contributions through gross income  
2 tax returns to support New Jersey athletes participating in the  
3 2014 Special Olympics USA Games, supplementing chapter 9 of  
4 Title 54A of the New Jersey Statutes.

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6 **BE IT ENACTED** by the Senate and General Assembly of the State  
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15 taxpayer’s tax refund or an enclosed contribution shall be deposited  
16 in the “2014 NJ Special Olympics Home Team Fund” in accordance  
17 with the provisions of section 1 of P.L.1999, c.21 (C.54A:9-25.14).

18 c. Any costs incurred by the Division of Taxation for collection  
19 or administration attributable to this section may be deducted from  
20 receipts collected pursuant to this section, as determined by the  
21 Director of the Division of Budget and Accounting in the  
22 Department of the Treasury. The State Treasurer shall deposit net  
23 contributions collected pursuant to this section into the “2014 NJ  
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36 the 2014 Special Olympics USA Games, monies within the “2014  
37 NJ Special Olympics Home Team Fund” shall be appropriated to  
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40 in future Special Olympics games, including but not limited to:  
41 equipment, insurance, room and board, travel, and uniforms.

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43 2. This act shall take effect immediately.

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46 STATEMENT

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48 This bill provides for voluntary contributions by taxpayers on  
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20 the 2014 Special Olympics USA Games. New Jersey has been  
21 selected to host the 2014 Special Olympics USA Games.

# ASSEMBLY APPROPRIATIONS COMMITTEE

## STATEMENT TO

### ASSEMBLY, No. 3491

# STATE OF NEW JERSEY

DATED: DECEMBER 13, 2012

The Assembly Appropriations Committee reports favorably Assembly Bill No. 3491.

This bill provides for voluntary contributions by taxpayers on gross income tax returns to support New Jersey athletes participating in the 2014 Special Olympics USA Games. The bill establishes a special fund in the Department of the Treasury, to be known as the “2014 NJ Special Olympics Home Team Fund,” to which all donations collected from voluntary contributions are deposited. The bill requires the Legislature to appropriate all funds deposited in the special fund to Special Olympics New Jersey to help fund the training and participation of New Jersey athletes in the 2014 Special Olympics USA Games.

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#### 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 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.



**LEGISLATIVE FISCAL ESTIMATE**  
**ASSEMBLY, No. 3491**  
**STATE OF NEW JERSEY**  
**215th LEGISLATURE**

DATED: JANUARY 4, 2013

**SUMMARY**

**Synopsis:** Concerns voluntary contributions through gross income tax returns to support New Jersey athletes participating in 2014 Special Olympics USA Games.

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

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

<b>Office of Legislative Services Estimate</b>	
<b>Fiscal Impact</b>	<b><u>Fiscal Years 2013 and 2014</u></b>
<b>State Cost</b>	Minimal administrative
<b>State Revenue</b>	No impact – See comments below

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**BILL DESCRIPTION**

Assembly Bill No. 3491 of 2012 provides for voluntary contributions by taxpayers on gross income tax returns to support New Jersey athletes participating in the 2014 Special Olympics USA Games. The bill establishes a special fund in the Department of the Treasury, to be known as the “2014 NJ Special Olympics Home Team Fund,” to which all donations collected from voluntary contributions are deposited. The bill requires the Legislature to appropriate all funds deposited in the special fund to Special Olympics New Jersey to help fund the training and participation of New Jersey athletes in the 2014 Special Olympics USA Games. New Jersey has been selected to host the 2014 Special Olympics USA Games.

**FISCAL ANALYSIS*****EXECUTIVE BRANCH***

None provided.

***OFFICE OF LEGISLATIVE SERVICES***

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\* numerical designation

\*\* as of 11/28/2011

As of the date of this fiscal estimate, five 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 fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).