

54A: 9-25.2 and 54A: 9-25.3

LEGISLATIVE HISTORY CHECKLIST

NJSA 54A:9-25.2 and 54A:9-25.3 (Gross Income Tax--check-off--wildlife protection fund)

LAWS 1981 CHAPTER 170

Bill No. S1360

Sponsor(s) Foran

Date Introduced June 23, 1980

Committee: Assembly Commerce, Industry & Professions

Senate Natural Resources & Agriculture; Revenue, Finance & Appropriations

Amended during passage Yes ~~No~~ Amendments during passage denoted by asterisks

Date of Passage: Assembly May 1, 1981 Substituted for A1880 (original & OCR--attached)

Senate Jan. 26, 1981

Date of approval June 19, 1981

Following statements are attached if available:

Sponsor statement Yes ~~No~~

Committee Statement: Assembly Yes ~~No~~

Senate Yes ~~No~~ 11-24-80 & 12-22-81

Fiscal Note ~~Yes~~ No

Veto Message ~~Yes~~ No

Message on signing Yes ~~No~~

Following were printed:

Reports ~~Yes~~ No

Hearings ~~Yes~~ No

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SENATE, No. 1360

STATE OF NEW JERSEY

INTRODUCED JUNE 23, 1980

By Senators FORAN, DODD, PARKER and CAUFIELD

Referred to Committee on Natural Resources and Agriculture

AN ACT concerning endangered and nongame species of wildlife,
supplementing chapter 9 of Title 54A of the New Jersey Statutes.

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

1 1. There is hereby established in the Department of the Treasury
2 a special fund to be known as the "Endangered and Nongame
3 Species *of Wildlife** Conservation Fund." Each taxpayer who is
4 due a tax refund on his taxes paid pursuant to Title 54A of the New
5 Jersey Statutes shall have the opportunity to indicate on his tax
6 return that a portion of his tax refund be deposited in ***[the]***
7 **such** fund. The Director of the Division of Taxation shall provide
8 the taxpayer with the opportunity to indicate his preference on the
9 tax return in substantially the following way:

"ENDANGERED AND NONGAME SPECIES CONSERVATION FUND"			
NOTE: If you check any of the boxes your tax REFUND will be REDUCED by the total amount checked. Do not check any of the boxes if you are not receiving a refund.	Check the appropriate box if you wish to contribute \$2, \$5, or \$10 of your tax REFUND to "The Endangered and Nongame Species Conservation Fund." Your contribution will be used to support programs designed to preserve and protect these species.	\$2	
		\$5	
		\$10	
	If joint return, does spouse wish to designate \$2, \$5, or \$10 of spouse's tax REFUND to the "Endangered and Nongame Species Conservation Fund?"	\$2	
		\$5	
		\$10	

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

9A **Endangered and Nongame Species of Wildlife Conservation*
9B *Fund: I wish to contribute \$2 , \$5 , \$10 of my tax refund*
9C *to this fund.**

10 The State Treasurer shall deposit into the fund all moneys desig-
11 nated for the fund pursuant to this **supplementary** act.

1 2. The Legislature shall annually appropriate all moneys depos-
2 ited in the “Endangered and Nongame Species Conservation
3 Fund” established pursuant to **[chapter 9 of Title 54A of the*
4 *New Jersey Statutes]** **this act** to the Department of Environ-
5 mental Protection to effectuate the purposes of P. L. 1973, c. 309
6 (C. 23:2A-1 et seq.).

1 3. This act shall take effect immediately **but shall not be appli-*
2 *cable until the tax year commencing January 1, 1981**.

10 The State Treasurer shall deposit into the fund all moneys desig-
11 nated for the fund pursuant to this act.

1 2. The Legislature shall annually appropriate all moneys depos-
2 ited in the "Endangered and Nongame Species Conservation
3 Fund" established pursuant to chapter 9 of Title 54A of the
4 New Jersey Statutes to the Department of Environmental Protec-
5 tion to effectuate the purposes of P. L. 1973, c. 309 (C. 23:2A-1
6 et seq.).

1 3. This act shall take effect immediately.

STATEMENT

This bill provides persons who file a New Jersey Gross Income Tax return, and who receive a tax refund, with the opportunity to contribute \$2, \$5, or \$10 of their tax refund to a special fund dedicated to the protection of endangered and nongame species of wildlife. These voluntary contributions are intended only to supplement, and not supplant, the funds which would normally be appropriated to the Department of Environmental Protection to support its ongoing programs concerned with the protection of endangered and nongame species.

Because this bill provides that these voluntary contributions will come from a taxpayer's overpayment, it in no way conflicts with the Constitutional provision concerning the dedication of the net proceeds of the Income Tax.

S1360 (1980)

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ASSEMBLY COMMITTEE
STATEMENT TO
SENATE No. 1360

STATE OF NEW JERSEY

DATED: MAY 4, 1981

The Assembly concurs in the Senate Committee Statement to this bill.

SENATE NATURAL RESOURCES AND AGRICULTURE
COMMITTEE

STATEMENT TO

SENATE No. 1360

STATE OF NEW JERSEY

DATED: NOVEMBER 24, 1980

This bill provides persons who file a New Jersey Gross Income Tax return, and who receive a tax refund, with the opportunity to contribute \$2, \$5, or \$10 of their tax refund to a special fund dedicated to the protection of endangered and nongame species of wildlife. These voluntary contributions are intended only to supplement, and not supplant, the funds which would normally be appropriated to the Department of Environmental Protection to support its ongoing programs concerned with the protection of endangered and nongame species.

Because this bill provides that these voluntary contributions will come from a taxpayer's overpayment, it in no way conflicts with the Constitutional provision concerning the dedication of the net proceeds of the Income Tax.

As reported by the committee, this bill is identical to Assembly Bill No. 1880, which is pending in the Assembly.

SENATE REVENUE, FINANCE AND
APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE No. 1360

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STATE OF NEW JERSEY

DATED: JANUARY 22, 1981

Senate Bill No. 1360 OCR provides for the funding of an "Endangered and Nongame Species of Wildlife Conservation Fund" by permitting a New Jersey Gross Income Taxpayer who is due a refund to check off \$2.00, \$5.00 or \$10.00 of that refund to be paid over to the Wildlife Conservation Fund.

It is voluntary on the part of the individual taxpayer as the refund otherwise due would be reduced by the amount to be paid to the Fund.

The bill would be applicable beginning with the 1981 tax year.

6-19-81

FROM THE OFFICE OF THE GOVERNOR

The six systems are: Teachers' Pension and Annuity Fund; Judicial Retirement System; Prison Officers' Pension Fund; Public Employees' Retirement System; Police and Firemen's Retirement System; and the State Police Retirement System.

The bill does not liberalize benefits payable; it simply lowers the requirement to 10 years to qualify for benefits payable.

Federal law mandated a similar change in private pension systems, and a bill currently pending in Congress will require this change in public pension systems. Most other states already have a 10-year vesting system.

S-1000, sponsored by Senator Raymond Zane (D-Gloucester), which credits unclaimed funds from two dissolved egg cooperatives to the Poultry Products Promotion Tax Account.

The two cooperatives are the North Jersey Egg Auction Association of Wayne and the Central Jersey Farmers Cooperative Association of Hightstown.

A 1977 law did the same thing with funds from the Vineland Egg Auction; this bill amends that law to include North Jersey and Central Jersey cooperatives. Under current law, the money from Wayne and Hightstown would escheat to the State and be deposited in the General Fund. The Poultry fund is currently estimated at \$63,400 and will be used to promote and conserve New Jersey's poultry industry.

S-1238, sponsored by Senator Charles Yates (D-Burlington), which amends filing and tax payments dates under the Motor Fuels Tax Law.

Current law requires distributors to file a report and pay a tax of eight cents per-gallon by the 30th of each month for the preceeding month. This bill accelerates that date to the 22nd of each month for the preceeding month. For example, on the 22nd of June, distributors will be required to file their reports and pay taxes for the month of May.

S-1360, sponsored by Senator Walter Foran (R-Hunterdon), which provides for a check-off on State income tax forms for a portion of taxpayers refund to be applied to an "Endangered and Non-game Species of Wildlife Conservation Fund."

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A taxpayer entitled to a refund could indicate on his return a desire to have \$2, \$5, or \$10 deducted from his refund as a contribution to the fund. All this money will be appropriated to the Department of Environmental Protection to enforce the 1973 Endangered and Non-Game Species Act.

S-1534, also sponsored by Senator Zane which permits an eight percent interest rate on judgments recoverable by the Unsatisfied Claims and Judgment Fund. The interest rate applicable to this fund has been set at six percent since 1968.

The fund pays judgments to qualifying motorists injured by uninsured drivers or hit-and-run drivers. In cases in which the license of the uninsured or hit-and-run driver has been suspended, the driver must reimburse the fund for the amount of the judgment plus interest in order to regain driving privileges.

This bill is consistent with a court rule which permits eight percent interest on judgments.

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