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LAW/RWH

P.L.2013, CHAPTER 244, *approved January 17, 2014*
Assembly, No. 2614 (*First Reprint*)

1 AN ACT concerning voluntary contributions through gross income
2 tax returns to the New Jersey ¹**[chapters]** chapter¹ of The
3 Leukemia & Lymphoma Society, and 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 Leukemia & Lymphoma Society -
11 New Jersey Fund.”

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

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

22 d. The Legislature shall annually appropriate all funds
23 deposited in “The Leukemia & Lymphoma Society - New Jersey
24 Fund” established pursuant to this section ¹**[with equal shares**
25 **allocated]**¹ to ¹**[each of]**¹ the New Jersey ¹**[chapters]** chapter¹
26 The Leukemia & Lymphoma Society, for the purposes of providing
27 support programs for leukemia and lymphoma patients and their
28 families, advocacy for research, and public education on the issues
29 of leukemia and lymphoma.

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

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34 _____
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36 Provides for voluntary contributions by taxpayers on gross
37 income tax returns for New Jersey chapter of The Leukemia &
38 Lymphoma Society.

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.

Matter enclosed in superscript numerals has been adopted as follows:

¹Senate SBA committee amendments adopted March 18, 2013.

ASSEMBLY, No. 2614

STATE OF NEW JERSEY 215th LEGISLATURE

INTRODUCED MARCH 5, 2012

Sponsored by:

Assemblywoman PAMELA R. LAMPITT

District 6 (Burlington and Camden)

SYNOPSIS

Provides for voluntary contributions by taxpayers on gross income tax returns for The Leukemia & Lymphoma Society.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT concerning voluntary contributions through gross income
2 tax returns to the New Jersey chapters of The Leukemia &
3 Lymphoma Society and supplementing chapter 9 of Title 54A of
4 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 Leukemia & Lymphoma Society -
11 New Jersey Fund.”

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

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

22 d. The Legislature shall annually appropriate all funds deposited
23 in “The Leukemia & Lymphoma Society - New Jersey Fund”
24 established pursuant to this section with equal shares to each of the
25 New Jersey chapters of The Leukemia & Lymphoma Society, for
26 the purposes of providing support programs for leukemia and
27 lymphoma patients and their families, advocacy for research and
28 public education on the issues of leukemia and lymphoma.

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

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34 STATEMENT

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36 This bill establishes “The Leukemia & Lymphoma Society - New
37 Jersey Fund” and provides for a designation on the State gross
38 income tax return that will permit taxpayers to make voluntary
39 contributions to the fund to help support the work of the New Jersey
40 chapters of The Leukemia & Lymphoma Society.

41 The Leukemia & Lymphoma Society is a voluntary health
42 agency dedicated to curing leukemia, lymphoma, Hodgkin’s disease
43 and myeloma, and to improving the quality of life of patients and
44 their families. The name was changed in 2000 from The Leukemia
45 Society of America to The Leukemia & Lymphoma Society to
46 emphasize its commitment to fighting all blood cancers.

47 There are two chapters in New Jersey which will share equally in
48 the funds available through this income tax return contribution: The

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- 1 Southern New Jersey/Shore Region Chapter and The Northern New
- 2 Jersey Chapter.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 2614

STATE OF NEW JERSEY

DATED: JUNE 18, 2012

The Assembly Appropriations Committee reports favorably Assembly Bill No. 2614.

This bill establishes “The Leukemia & Lymphoma Society - 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 the New Jersey chapters of The Leukemia & Lymphoma Society.

The Leukemia & Lymphoma Society is a voluntary health agency dedicated to curing leukemia, lymphoma, Hodgkin’s disease and myeloma, and to improving the quality of life of patients and their families. The name was changed in 2000 from The Leukemia Society of America to The Leukemia & Lymphoma Society to emphasize its commitment to fighting all blood cancers.

There are two chapters in New Jersey which will share equally in the funds available through this income tax return contribution: The Southern New Jersey/Shore Region Chapter and The Northern New Jersey Chapter.

FISCAL IMPACT:

The Office of Legislative Services estimates the bill will have no fiscal impact to the State, except for minimal administrative costs that may be incurred by the Division of Taxation in the Department of the Treasury to implement the proposal in the first year following enactment.

The Office of Legislative Services notes that there is no way to determine the amount that will be contributed to the new fund by gross income tax payers or any way to determine what impact contributions to the new fund will have on contributions made to other existing funds.

LEGISLATIVE FISCAL ESTIMATE
ASSEMBLY, No. 2614
STATE OF NEW JERSEY
215th LEGISLATURE

DATED: JUNE 19, 2012

SUMMARY

Synopsis: Provides for voluntary contributions by taxpayers on gross income tax returns for The Leukemia & Lymphoma Society.

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

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

Office of Legislative Services Estimate		
Fiscal Impact	<u>Year 1</u>	<u>Year 2 and Thereafter</u>
	Minimal	No impact
State Cost	administrative	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. 2614 of 2012 establishes “The Leukemia & Lymphoma Society – 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 the New Jersey chapters of The Leukemia & Lymphoma Society.

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 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
<u>Total</u>	\$751,465	\$737,839	\$756,956

* 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.).

SENATE HEALTH, HUMAN SERVICES AND SENIOR
CITIZENS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 2614

STATE OF NEW JERSEY

DATED: MARCH 4, 2013

The Senate Health, Human Services and Senior Citizens Committee reports favorably Assembly Bill No. 2614.

As reported, this bill establishes “The Leukemia & Lymphoma Society - 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 the New Jersey chapters of The Leukemia & Lymphoma Society.

The Leukemia & Lymphoma Society is a voluntary health agency dedicated to curing leukemia, lymphoma, Hodgkin’s disease and myeloma, and to improving the quality of life of patients and their families.

The Southern New Jersey/Shore Region Chapter and The Northern New Jersey Chapter of The Leukemia & Lymphoma Society will share equally in the funds available through this income tax return contribution.

As reported, this bill is identical to Senate Bill No. 1175 (Weinberg), which the committee also reported favorably on this date.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO ASSEMBLY, No. 2614

with committee amendments

STATE OF NEW JERSEY

DATED: MARCH 18, 2013

The Senate Budget and Appropriations Committee reports favorably Assembly Bill No. 2614, with committee amendments.

As amended, the bill establishes “The Leukemia & Lymphoma Society - 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 the New Jersey chapter of The Leukemia & Lymphoma Society.

The Leukemia & Lymphoma Society is a voluntary health agency dedicated to curing leukemia, lymphoma, Hodgkin’s disease and myeloma, and to improving the quality of life of patients and their families. The name of the organization was changed in 2000 from The Leukemia Society of America to The Leukemia & Lymphoma Society to emphasize its commitment to fighting all blood cancers.

As amended and reported, this bill is identical to Senate Bill No. 1175, as also amended and reported by the committee.

COMMITTEE AMENDMENTS:

The committee amendments delete the obsolete reference to the two New Jersey chapters of the Society to reflect the consolidation of the Southern New Jersey/Shore Region Chapter and The Northern New Jersey Chapter into one Statewide chapter.

FISCAL IMPACT:

The Office of Legislative Services estimates the bill will have no fiscal impact to the State, except for minimal administrative costs that may be incurred by the Division of Taxation in the Department of the Treasury to implement the proposal in the first year following enactment.

The Office of Legislative Services notes that there is no way to determine the amount that will be contributed to the new fund by gross income tax payers or any way to determine what impact contributions to the new fund will have on contributions made to other existing funds.

SENATE, No. 1175

STATE OF NEW JERSEY 215th LEGISLATURE

INTRODUCED JANUARY 23, 2012

Sponsored by:

Senator LORETTA WEINBERG

District 37 (Bergen)

Senator FRED H. MADDEN, JR.

District 4 (Camden and Gloucester)

SYNOPSIS

Provides for voluntary contributions by taxpayers on gross income tax returns for The Leukemia & Lymphoma Society.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 3/5/2013)

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2 tax returns to the New Jersey chapters of The Leukemia &
3 Lymphoma Society, and supplementing chapter 9 of Title 54A of
4 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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11 New Jersey Fund.”

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

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

22 d. The Legislature shall annually appropriate all funds
23 deposited in “The Leukemia & Lymphoma Society - New Jersey
24 Fund” established pursuant to this section with equal shares
25 allocated to each of the New Jersey chapters of The Leukemia &
26 Lymphoma Society, for the purposes of providing support programs
27 for leukemia and lymphoma patients and their families, advocacy
28 for research, and public education on the issues of leukemia and
29 lymphoma.

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

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38 Jersey Fund” and provides for a designation on the State gross
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43 agency dedicated to curing leukemia, lymphoma, Hodgkin’s disease
44 and myeloma, and to improving the quality of life of patients and
45 their families. The name was changed in 2000 from The Leukemia
46 Society of America to The Leukemia & Lymphoma Society to
47 emphasize its commitment to fighting all blood cancers.

48 There are two chapters in New Jersey which will share equally in

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- 1 the funds available through this income tax return contribution: The
- 2 Southern New Jersey/Shore Region Chapter and The Northern New
- 3 Jersey Chapter.

LEGISLATIVE FISCAL ESTIMATE
SENATE, No. 1175
STATE OF NEW JERSEY
215th LEGISLATURE

DATED: JUNE 19, 2012

SUMMARY

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BILL DESCRIPTION

Senate Bill No. 1175 of 2012 establishes “The Leukemia & Lymphoma Society – 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 the New Jersey chapters of The Leukemia & Lymphoma Society.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None provided.

OFFICE OF LEGISLATIVE SERVICES

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Drug Abuse Ed.*	7,816	6,511	22,928
Korean Veterans*	6,432	6,349	5,255
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Section: Revenue, Finance and Appropriations

*Analyst: Martin Poethke
Lead Fiscal Analyst*

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

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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 HEALTH, HUMAN SERVICES AND SENIOR
CITIZENS COMMITTEE

STATEMENT TO

SENATE, No. 1175

STATE OF NEW JERSEY

DATED: MARCH 4, 2013

The Senate Health, Human Services and Senior Citizens Committee reports favorably Senate Bill No. 1175.

As reported, this bill establishes “The Leukemia & Lymphoma Society - New Jersey Fund” and provides for a designation on the State gross income tax return that will permit taxpayers to make voluntary contributions to help support the work of the New Jersey chapters of The Leukemia & Lymphoma Society.

The Leukemia & Lymphoma Society is a voluntary health agency dedicated to curing leukemia, lymphoma, Hodgkin’s disease and myeloma, and to improving the quality of life of patients and their families.

The Southern New Jersey/Shore Region Chapter and The Northern New Jersey Chapter of The Leukemia & Lymphoma Society will share equally in the funds available through this income tax return contribution.

As reported, this bill is identical to Assembly Bill No. 2614 (Lampitt), which the committee also reported favorably on this date.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 1175

with committee amendments

STATE OF NEW JERSEY

DATED: MARCH 18, 2013

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 1175, with committee amendments.

As amended, the bill establishes “The Leukemia & Lymphoma Society - 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 the New Jersey chapter of The Leukemia & Lymphoma Society.

The Leukemia & Lymphoma Society is a voluntary health agency dedicated to curing leukemia, lymphoma, Hodgkin’s disease and myeloma, and to improving the quality of life of patients and their families. The name of the organization was changed in 2000 from The Leukemia Society of America to The Leukemia & Lymphoma Society to emphasize its commitment to fighting all blood cancers.

As amended and reported, this bill is identical to Assembly Bill No. 2614, as also amended and reported by the committee.

COMMITTEE AMENDMENTS:

The committee amendments delete the obsolete reference to the two New Jersey chapters of the Society to reflect the consolidation of the Southern New Jersey/Shore Region Chapter and The Northern New Jersey Chapter into one Statewide chapter.

FISCAL IMPACT:

The Office of Legislative Services estimates the bill will have no fiscal impact to the State, except for minimal administrative costs that may be incurred by the Division of Taxation in the Department of the Treasury to implement the proposal in the first year following enactment.

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