

54:50-2.1

LEGISLATIVE HISTORY CHECKLIST

WJSA 54:50-2.1 (Tax payer--Agent of--written evidence authorizing agent)

LAWS OF 1979 CHAPTER 67

Bill No. A1635

Sponsor(s) Matthews

Date Introduced Sept. 25, 1978

Committee: Assembly Taxation

Senate Revenue, Finance & Appropriations

Amended during passage Yes  Amendments during passage denoted by asterisks

Date of Passage: Assembly Nov. 20, 1978

Senate Jan. 30, 1979

Date of approval April 4, 1979

Following statements are attached if available:

Sponsor statement Yes  (Below)

Committee Statement: Assembly Yes

Senate Yes

Fiscal Note ~~Yes~~ No

Veto message ~~Yes~~ No

Message on signing ~~Yes~~ No

Following were printed:

Reports ~~Yes~~ No

Hearings ~~Yes~~ No

Sponsor's statement:

The purpose of this bill is to protect an agent of a taxpayer and to clarify the position of such agent in relation to the Division of Taxation.

EJ

9/1/78

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67  
4-4-79

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**ASSEMBLY, No. 1635**

—◆—  
**STATE OF NEW JERSEY**  
—◆—

INTRODUCED SEPTEMBER 25, 1978

By Assemblyman MATTHEWS

Referred to Committee on Taxation

AN ACT concerning the examination of tax records, and supplementing chapter 50 of Title 54 of the Revised Statutes.

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

1 1. When an examination of the books, records, papers, vouchers  
2 or accounts of a taxpayer is conducted on the premises of an  
3 agent of the taxpayer by the Director of the Division of Taxation  
4 or by any employee thereof, the taxpayer shall provide such agent  
5 evidence in writing that the agent is authorized to act in behalf of  
6 the taxpayer in making any application, deposition, statement, or  
7 report required by the director in the administration of any tax  
8 law\*, and the agent shall produce such authorization to the repre-  
9 sentative of the Division of Taxation\*.

1 2. This act shall take effect immediately.

ASSEMBLY TAXATION COMMITTEE

STATEMENT TO

**ASSEMBLY, No. 1635**

**STATE OF NEW JERSEY**

DATED: NOVEMBER 13, 1978

The committee released Assembly Bill No. 1635 favorably after amending the bill at the request of the Division of Taxation to indicate that the agent of the taxpayer shall produce the authorization required in the bill, to the representative of the Division of Taxation.

SENATE REVENUE, FINANCE AND  
APPROPRIATIONS COMMITTEE

STATEMENT TO

**ASSEMBLY, No. 1635**

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**STATE OF NEW JERSEY**

DATED: JANUARY 18, 1979

The purpose of this bill is to protect the agent of a taxpayer as to the agents expressed authority to act on behalf of a taxpayer.

The bill requires a taxpayer to express in writing that an agent is authorized to act in his behalf, limiting such requirement to dealings with the Division of Taxation.