

54A:9-25.38

LEGISLATIVE HISTORY CHECKLIST

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LAWS OF: 2014 **CHAPTER:** 80

NJSA: 54A:9-25.38 (Allows gross income taxpayers to use their gross income tax returns to make voluntary contributions to ALS Association for services to New Jersey residents)

BILL NO: A3290 (Substituted for S2396)

SPONSOR(S) Singleton and others

DATE INTRODUCED: June 5, 2014

COMMITTEE: **ASSEMBLY:** Appropriations
Health and Senior Citizens

SENATE: ---

AMENDED DURING PASSAGE: No

DATE OF PASSAGE: **ASSEMBLY:** October 16, 2014

SENATE: October 23, 2014

DATE OF APPROVAL: December 11, 2014

FOLLOWING ARE ATTACHED IF AVAILABLE:

FINAL TEXT OF BILL (Introduced version of bill enacted)

A3290

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

COMMITTEE STATEMENT: **ASSEMBLY:** Yes Appropriations
Health and Senior
SENATE: No

(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)

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL ESTIMATE: No

S2396

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

COMMITTEE STATEMENT: **ASSEMBLY:** No
SENATE: Yes

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL ESTIMATE: No

(continued)

VETO MESSAGE: No

GOVERNOR'S PRESS RELEASE ON SIGNING: No

FOLLOWING WERE PRINTED:

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REPORTS: No

HEARINGS: No

NEWSPAPER ARTICLES: No

LAW/RWH

P.L.2014, CHAPTER 80, *approved December 11, 2014*
Assembly, No. 3290

1 **AN ACT** allowing gross income taxpayers to use their gross income
2 tax returns to make voluntary contributions to the ALS
3 Association for services to New Jersey residents, supplementing
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 “ALS Association Support Fund.”

11 b. For taxable years beginning on or after the date of enactment
12 of this section, a taxpayer shall have the opportunity to indicate on
13 the taxpayer's New Jersey gross income tax return that a portion of
14 the taxpayer's gross income tax refund or an enclosed contribution
15 be deposited in the ALS Association Support Fund and used in
16 accordance with this section.

17 c. The costs incurred by the Division of Taxation for collection
18 or administration attributable to the ALS Association Support Fund
19 may be deducted from contributions collected pursuant to this
20 section, as determined by the Director of the Division of Budget
21 and Accounting. The State Treasurer shall deposit net contributions
22 collected pursuant to this section into the ALS Association Support
23 Fund.

24 d. The Legislature shall annually appropriate the moneys
25 deposited in the ALS Association Support Fund established
26 pursuant to subsection a. of this section to the ALS Association to
27 provide support services to New Jersey residents as follows: 50
28 percent of the amounts deposited in the fund shall be appropriated
29 to the Greater Philadelphia Chapter of the ALS Association serving
30 residents in southern New Jersey and 50 percent shall be
31 appropriated to the Greater New York Chapter of the ALS
32 Association serving residents in central and northern New Jersey.

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34 2. This act shall take effect immediately.

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STATEMENT

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39 This bill allows gross income taxpayers to use their gross income
40 tax returns to make voluntary contributions to the Greater
41 Philadelphia and Greater New York Chapters of the ALS
42 Association for services provided to New Jersey residents.

1 Amyotrophic lateral sclerosis (ALS), often referred to as "Lou
2 Gehrig's Disease," is a progressive neurodegenerative disease that
3 affects nerve cells in the brain and the spinal cord and is estimated
4 to impact some 30,000 Americans at any given time, with an
5 estimated 5,600 individuals newly diagnosed with the disease each
6 year.

7 The mission of The ALS Association is to lead the fight to treat
8 and cure ALS through global research and nationwide advocacy,
9 while also empowering people with Lou Gehrig's Disease and their
10 families to live fuller lives by providing them with compassionate
11 care and support through a nationwide network of chapters.

12 The bill requires gross income tax returns to include a provision
13 to allow taxpayers to make donations to the ALS Association for
14 taxable years beginning on or after the date of enactment. As a
15 depository for the donations, the bill establishes the ALS
16 Association Support Fund. The bill directs that 50 percent of
17 deposits to the fund be appropriated to the Greater Philadelphia
18 chapter of the ALS Association for services the organization
19 provides to residents located in southern New Jersey and 50 percent
20 of deposits be appropriated to the Greater New York Chapters of
21 the ALS Association for services provided to residents in central
22 and northern New Jersey. The bill additionally authorizes the
23 Division of Taxation to retain sufficient receipts from the donations
24 to cover the costs of related administration.

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29 Allows gross income taxpayers to use their gross income tax
30 returns to make voluntary contributions to ALS Association for
31 services to New Jersey residents.

ASSEMBLY, No. 3290

STATE OF NEW JERSEY 216th LEGISLATURE

INTRODUCED JUNE 5, 2014

Sponsored by:

Assemblyman TROY SINGLETON

District 7 (Burlington)

Assemblywoman VALERIE VAINIERI HUTTLE

District 37 (Bergen)

Assemblyman DANIEL R. BENSON

District 14 (Mercer and Middlesex)

Assemblyman HERB CONAWAY, JR.

District 7 (Burlington)

Assemblyman CARMELO G. GARCIA

District 33 (Hudson)

Assemblywoman CELESTE M. RILEY

District 3 (Cumberland, Gloucester and Salem)

Assemblywoman GABRIELA M. MOSQUERA

District 4 (Camden and Gloucester)

Assemblyman RALPH R. CAPUTO

District 28 (Essex)

Co-Sponsored by:

Assemblyman Giblin, Assemblywomen N.Munoz, Jasey, Assemblyman McKeon, Assemblywoman B.DeCroce, Assemblymen Burzichelli, Wilson, Eustace, Peterson, Lagana, Assemblywomen Tucker, Simon, Quijano, Assemblymen Fiocchi, DiMaio, Assemblywomen McHose, Lampitt, Senators O'Toole, Sarlo and Gordon

SYNOPSIS

Allows gross income taxpayers to use their gross income tax returns to make voluntary contributions to ALS Association for services to New Jersey residents.

CURRENT VERSION OF TEXT

As introduced.

(Sponsorship Updated As Of: 10/24/2014)

A3290 SINGLETON, VAINIERI HUTTLE

2

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2 tax returns to make voluntary contributions to the ALS
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4 Title 54A of the New Jersey Statutes.

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28 percent of the amounts deposited in the fund shall be appropriated
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44 Gehrig's Disease," is a progressive neurodegenerative disease that
45 affects nerve cells in the brain and the spinal cord and is estimated
46 to impact some 30,000 Americans at any given time, with an
47 estimated 5,600 individuals newly diagnosed with the disease each
48 year.

A3290 SINGLETON, VAINIERI HUTTLE

1 The mission of The ALS Association is to lead the fight to treat
2 and cure ALS through global research and nationwide advocacy,
3 while also empowering people with Lou Gehrig's Disease and their
4 families to live fuller lives by providing them with compassionate
5 care and support through a nationwide network of chapters.

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14 of deposits be appropriated to the Greater New York Chapters of
15 the ALS Association for services provided to residents in central
16 and northern New Jersey. The bill additionally authorizes the
17 Division of Taxation to retain sufficient receipts from the donations
18 to cover the costs of related administration.

ASSEMBLY HEALTH AND SENIOR SERVICES COMMITTEE

STATEMENT TO

ASSEMBLY, No. 3290

STATE OF NEW JERSEY

DATED: SEPTEMBER 18, 2014

The Assembly Health and Senior Services Committee reports favorably Assembly Bill No. 3290.

This bill allows gross income taxpayers to use their gross income tax returns to make voluntary contributions to the Greater Philadelphia and Greater New York Chapters of the ALS Association for services provided to New Jersey residents.

Amyotrophic lateral sclerosis (ALS), often referred to as "Lou Gehrig's Disease," is a progressive neurodegenerative disease that affects nerve cells in the brain and the spinal cord and is estimated to impact some 30,000 Americans at any given time, with an estimated 5,600 individuals newly diagnosed with the disease each year.

The ALS Association is a national non-profit association that promotes ALS research, public education, and public policy while providing assistance and care services to individuals with ALS through a network of regional chapters.

The bill requires gross income tax returns to include a provision to allow taxpayers to make donations to the ALS Association for taxable years beginning on or after the date of enactment. As a depository for the donations, the bill establishes the ALS Association Support Fund. The bill directs that 50 percent of deposits to the fund be appropriated to the Greater Philadelphia Chapter of the ALS Association for services the organization provides to residents located in southern New Jersey and 50 percent of deposits be appropriated to the Greater New York Chapter of the ALS Association for services provided to residents in central and northern New Jersey. The bill additionally authorizes the Division of Taxation to retain sufficient receipts from the donations to cover the costs of related administration.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 3290

STATE OF NEW JERSEY

DATED: OCTOBER 2, 2014

The Assembly Appropriations Committee reports favorably on Assembly Bill No. 3290.

This bill allows gross income taxpayers to use their gross income tax returns to make voluntary contributions to the ALS Association for services provided to New Jersey residents.

Amyotrophic lateral sclerosis (ALS), often referred to as "Lou Gehrig's Disease," is a progressive neurodegenerative disease that affects nerve cells in the brain and the spinal cord and is estimated to impact some 30,000 Americans at any given time, with an estimated 5,600 individuals newly diagnosed with the disease each year.

The ALS Association is a national non-profit association that was established in 1985. Its mission is to lead the fight to treat and cure ALS through global reach and nationwide advocacy, while also empowering people with the disease and their families to live fuller lives by providing them with compassionate care and support through a nationwide network of regional chapters.

The bill requires gross income tax returns to include a provision to allow taxpayers to make donations to the ALS Association for taxable years beginning on or after the date of enactment. The bill establishes the "ALS Association Support Fund" in the Department of the Treasury as a depository for the donations.

The bill directs the Legislature to annually appropriate 50 percent of deposits to the fund to the Greater Philadelphia Chapter of the ALS Association for services the organization provides to residents located in southern New Jersey, and to annually appropriate 50 percent of deposits to the fund to the Greater New York Chapter of the ALS Association for services provided to residents in central and northern New Jersey.

The bill authorizes the Division of Taxation to retain sufficient receipts from donations deposited to the fund to cover the costs of related administration.

FISCAL IMPACT:

This bill was not certified as requiring a fiscal note.

SENATE, No. 2396

STATE OF NEW JERSEY 216th LEGISLATURE

INTRODUCED SEPTEMBER 18, 2014

Sponsored by:

Senator KEVIN J. O'TOOLE

District 40 (Bergen, Essex, Morris and Passaic)

Senator PAUL A. SARLO

District 36 (Bergen and Passaic)

Co-Sponsored by:

Senator Gordon

SYNOPSIS

Allows gross income taxpayers to use their gross income tax returns to make voluntary contributions to ALS Association for services to New Jersey residents.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 10/24/2014)

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2 tax returns to make voluntary contributions to the ALS
3 Association for services to New Jersey residents, supplementing
4 Title 54A of the New Jersey Statutes.

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S2396 O'TOOLE, SARLO

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16 and northern New Jersey. The bill additionally authorizes the
17 Division of Taxation to retain sufficient receipts from the donations
18 to cover the costs of related administration.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 2396

STATE OF NEW JERSEY

DATED: OCTOBER 9, 2014

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 2396.

This bill allows gross income taxpayers to use their gross income tax returns to make voluntary contributions to the ALS Association for services provided to New Jersey residents.

The bill requires gross income tax returns to include a provision to allow taxpayers to make donations to the ALS Association for taxable years beginning on or after the date of enactment. The bill establishes the "ALS Association Support Fund" in the Department of the Treasury as a depository for the donations.

The bill directs the Legislature to annually appropriate 50 percent of deposits to the fund to the Greater Philadelphia Chapter of the ALS Association for services the organization provides to residents located in southern New Jersey, and to annually appropriate 50 percent of deposits to the fund to the Greater New York Chapter of the ALS Association for services provided to residents in central and northern New Jersey.

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FISCAL IMPACT:

This bill is not certified as requiring a fiscal note.