

54:8A-119 to 121

LEGISLATIVE HISTORY CHECKLIST

NJSA 54:8A-119 to 54:8A-121

Laws of 1976 Chapter 66

Bill No. S1601

Sponsor(s) Dugan

Date Introduced July 22, 1976

Committee: Assembly -

Senate -

Amended during passage Yes No

Date of passage: Assembly August 5, 1976

Senate July 22, 1976

Date of approval August 17, 1976

Following statements are attached if available:

Sponsor statement Yes No

Committee Statement: Assembly Yes No

Senate Yes No

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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For background see:

N.J. Legislature. Assembly. Committee on Taxation.
Public hearing on various tax proposals before
the legislature. Trenton, 1974.
v.1-page 48-mentions repeal of Transportation
taxes.
v.7-pages 47A-50A

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10/4/76
SEP 1977

SENATE, No. 1601

STATE OF NEW JERSEY

INTRODUCED JULY 22, 1976

By Senator DUGAN

(Without Reference)

AN ACT concerning tax liability under the New Jersey Gross Income Tax Act and the Emergency Transportation Tax Act or the Transportation Benefit Tax Act and for the disposition of taxes collected thereunder.

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

1 1. An individual subject to the New Jersey Gross Income Tax,
2 Title 54A of the New Jersey Statutes, and to the Emergency
3 Transportation Tax, P. L. 1961, c. 32 (C. 54:8A-1 et seq.), or the
4 Transportation Benefits Tax, P. L. 1971, c. 222 (C. 54:8A-58
5 et seq.), shall only be liable for a sum equal to the amount of tax
6 due and payable under

7 (1) the New Jersey Gross Income Tax Act or

8 (2) the Emergency Transportation Tax Act or the Transpor-
9 tation Benefits Tax Act, whichever is greater.

1 2. Notwithstanding the provisions of sections 20 and 22 of P. L.
2 1961, c. 32 (C. 54:8A-20 and 54:8A-22), and 49 and 51 of P. L.
3 1971, c. 222 (C. 54:8A-106 and 54:8A-108), relative to the purposes
4 and application of the Emergency Transportation Tax and the
5 Transportation Benefits Tax, there shall be deposited in the Trans-
6 portation Fund or the Transportation Benefit Fund, as the case
7 may be, a sum equal to the amount of tax due and payable under
8 the Emergency Transportation Tax Act or the Transportation
9 Benefits Tax Act, less a sum equal to the amount of tax due and
10 payable under the New Jersey Gross Income Tax Act.

1 3. The State Treasurer is authorized to transfer any amounts
2 between the Transportation Fund or the Transportation Benefit
3 Fund and the Property Tax Relief Fund to effectuate the purposes
4 of this act.

1 4. This act shall take effect upon the enactment of Senate Bill
2 No. 1594, now pending before the Legislature.

S1601 (1976)

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STATEMENT

This bill is a companion bill to Senate Bill No. 1594, now pending before the Legislature, which revives the Emergency Transportation Tax Act and the Transportation Benefits Tax Act.

The bill would provide that persons subject to either of the commuter taxes would pay the greater of the amount of tax due under said tax acts or the New Jersey Gross Income Tax Act.

The amount of tax which would exceed that due under the New Jersey Gross Income Tax Act would be deposited in the Transportation Benefit Fund or the Transportation Fund, established by the two commuter tax acts. This money is dedicated to the improvement of transportation and transportation facilities in the critical areas covered by said acts.

The amount of tax liability which would be due under the New Jersey Gross Income Tax Act would be deposited in the Property Tax Relief Fund established under said act.