

43:21-14
LEGISLATIVE HISTORY CHECKLIST

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LAWS OF: 2015 **CHAPTER:** 135

NJSA: 43:21-14 (Requires UI employer contribution reports and remittances be submitted to the Division of Revenue.)

BILL NO: A3153 (Substituted for S2415)

SPONSOR(S) DeAngelo, Wayne P., and others

DATE INTRODUCED: May 15, 2014

COMMITTEE: **ASSEMBLY:** Labor

SENATE: ---

AMENDED DURING PASSAGE: No

DATE OF PASSAGE: **ASSEMBLY:** 2/23/2015

SENATE: 7/23/2015

DATE OF APPROVAL: November 9, 2015

FOLLOWING ARE ATTACHED IF AVAILABLE:

FINAL TEXT OF BILL (Introduced bill enacted) Yes

A3153

INTRODUCED BILL: (Includes sponsor(s) statement) Yes

COMMITTEE STATEMENT: **ASSEMBLY:** Yes Labor

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: Yes

S2415

INTRODUCED BILL: (Includes sponsor(s) statement) Yes

COMMITTEE STATEMENT: **ASSEMBLY:** No

SENATE: Yes Labor
Budget & Appropri.

(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: Yes

VETO MESSAGE: No

GOVERNOR'S PRESS RELEASE ON SIGNING: Yes

FOLLOWING WERE PRINTED:

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REPORTS: No

HEARINGS: No

NEWSPAPER ARTICLES: No

end

P.L.2015, CHAPTER 135, *approved November 9, 2015*

Assembly, No. 3153

1 AN ACT concerning employer contribution reports and remittances
2 and amending R.S.43:21-14.

3
4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6
7 1. R.S.43:21-14 is amended to read as follows:

8 43:21-14. (a) (1) In addition to such reports as may be required
9 under the provisions of subsection (g) of R.S.43:21-11, every
10 employer shall file with the controller periodic contribution reports
11 on such forms and at such times as the controller shall prescribe, to
12 disclose the employer's liability for contributions under the
13 provisions of this chapter (R.S.43:21-1 et seq.), and at the time of
14 filing each contribution report shall pay the contributions required
15 by this chapter (R.S.43:21-1 et seq.), for the period covered by such
16 report. The controller may require that such reports shall be under
17 oath of the employer. Any employer who shall fail to file any
18 report, required by the controller, on or before the last day for the
19 filing thereof shall pay a penalty of \$10.00 for each day of
20 delinquency until and including the fifth day following such last
21 day and for any period of delinquency after such fifth day, a penalty
22 of \$10.00 a day or 25% of the amount of the contributions due and
23 payable by the employer for the period covered by the report,
24 whichever is the lesser; if there be no liability for contributions for
25 the period covered by any contribution report or in the case of any
26 report other than a contribution report, the employer or employing
27 unit shall pay a penalty of \$10.00 a day for each day of delinquency
28 in filing or \$50.00, whichever is the lesser; provided, however, that
29 when it is shown to the satisfaction of the controller that the failure
30 to file any such report was not the result of fraud or an intentional
31 disregard of this chapter (R.S.43:21-1 et seq.), or the regulations
32 promulgated hereunder, the controller, in his discretion, may remit
33 or abate any unpaid penalties heretofore or hereafter imposed under
34 this section. On or before October 1 of each year, the controller
35 shall submit to the Commissioner of Labor and Workforce
36 Development a report covering the 12-month period ending on the
37 preceding June 30, and showing the names and addresses of all
38 employers for whom the controller remitted or abated any penalties,
39 or ratified any remission or abatement of penalties, and the amount
40 of such penalties with respect to each employer. Any employer who
41 shall fail to pay the contributions due for any period, on or before
42 the date they are required by the controller to be paid, shall pay

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.

1 interest on the amount thereof from such date until the date of
2 payment thereof, at the rate of 1% a month through June 30, 1981
3 and at the rate of 1 1/4% a month after June 30, 1981. Upon the
4 written request of any employer or employing unit, filed with the
5 controller on or before the due date of any report or contribution
6 payment, the controller, for good cause shown, may grant, in
7 writing, an extension of time for the filing of such report or the
8 paying of such contribution, with interest at the applicable rate;
9 provided no such extension shall exceed 30 days and that no such
10 extension shall postpone payment of any contribution for any period
11 beyond the day preceding the last day for filing tax returns under
12 Title IX of the federal Social Security Act for the year in which said
13 period occurs.

14 (2)(A) For the calendar quarter commencing July 1, 1984 and
15 each successive quarter thereafter, each employer shall file a report
16 with the controller within 30 days after the end of each quarter in a
17 form and manner prescribed by the controller, listing the name,
18 social security number and wages paid to each employee and the
19 number of base weeks (as defined in subsection (t) of R.S.43:21-19)
20 worked by the employee during the calendar quarter. (B) Any
21 employer who fails without reasonable cause to comply with the
22 reporting requirements of this paragraph (2) shall be liable for a
23 penalty in the following amount for each employee with respect to
24 whom the employer is required to file a report but who is not
25 included in the report or for whom the required information is not
26 accurately reported for each employee required to be included,
27 whether or not the employee is included:

28 (i) For the first failure for one quarter in any eight consecutive
29 quarters, \$5.00 for each employee;

30 (ii) For the second failure for any quarter in any eight
31 consecutive quarters, \$10.00 for each employee; and

32 (iii) For the third failure for any quarter in any eight consecutive
33 quarters, and for any failure in any eight consecutive quarters,
34 which failure is subsequent to the third failure, \$25.00 for each
35 employee.

36 (C) Information reported by employers as requested by this
37 paragraph (2) shall be used by the Department of Labor and
38 Workforce Development for the purpose of determining eligibility
39 for benefits of individuals in accordance with the provisions of
40 R.S.43:21-1 et seq. Notwithstanding the provisions of subsection
41 (g) of R.S.43:21-11, the Department of Labor and Workforce
42 Development is hereby authorized to provide the Department of
43 Human Services and the Higher Education Student Assistance
44 Authority with information reported by employers as required by
45 this paragraph (2). For each fiscal year, the Director of the Division
46 of Budget and Accounting of the Department of the Treasury shall
47 charge the appropriate account of the Department of Human
48 Services and the Higher Education Student Assistance Authority in

1 amounts sufficient to reimburse the Department of Labor and
2 Workforce Development for the cost of providing information
3 under this subparagraph (C).

4 (D) **【**For the purpose of administering the provisions of this
5 paragraph (2), all appropriations, files, books, papers, records,
6 equipment and other property, and employees currently assigned to
7 the Division of Taxation for the implementation of the "Wage
8 Reporting Act," P.L.1980, c.48 (C.54:1-55 et seq.), shall be
9 transferred to the Department of Labor and Workforce Development
10 as of September 1, 1984 in accordance with the provisions of the
11 "State Agency Transfer Act," P.L.1971, c.375 (C.52:14D-1 et
12 seq.).**】** (Deleted by amendment, P.L. _____, c. _____) (pending before the
13 Legislature as this bill)

14 (b) The contributions, penalties, and interest due from any
15 employer under the provisions of this chapter (R.S.43:21-1 et seq.),
16 from the time they shall be due, shall be a personal debt of the
17 employer to the State of New Jersey, recoverable in any court of
18 competent jurisdiction in a civil action in the name of the State of
19 New Jersey; provided, however, that except in the event of fraud,
20 no employer shall be liable for contributions or penalties unless
21 contribution reports have been filed or assessments have been made
22 in accordance with subsection (c) or (d) of this section before four
23 years have elapsed from the last day of the calendar year with
24 respect to which any contributions become payable under this
25 chapter (R.S.43:21-1 et seq.), nor shall any employer be required to
26 pay interest on any such contribution unless contribution reports
27 were filed or assessments made within such four-year period;
28 provided further that if such contribution reports were filed or
29 assessments made within the four-year period, no civil action shall
30 be instituted, nor shall any certificate be issued to the Clerk of the
31 Superior Court under subsection (e) of this section, except in the
32 event of fraud, after six years have elapsed from the last day of the
33 calendar year with respect to which any contributions become
34 payable under this chapter (R.S.43:21-1 et seq.), or July 1, 1958,
35 whichever is later. Payments received from an employer on account
36 of any debt incurred under the provisions of this chapter
37 (R.S.43:21-1 et seq.) may be applied by the controller on account of
38 the contribution liability of the employer and then to interest and
39 penalties, and any balance remaining shall be recoverable by the
40 controller from the employer. Upon application therefor, the
41 controller shall furnish interested persons and entities certificates of
42 indebtedness covering employers, employing units and others for
43 contributions, penalties and interest, for each of which certificates
44 the controller shall charge and collect a fee of \$2.00 per name; no
45 such certificate to be issued, however, for a fee of less than \$10.00.
46 All fees so collected shall be paid into the unemployment
47 compensation administration fund.

1 (c) If any employer shall fail to make any report as required by
2 the rules and regulations of the division pursuant to the provisions
3 of this chapter (R.S.43:21-1 et seq.), the controller may make an
4 estimate of the liability of such employer from any information it
5 may obtain, and, according to such estimate so made, assess such
6 employer for the contributions, penalties, and interest due the State
7 from him, give notice of such assessment to the employer, and
8 make demand upon him for payment.

9 (d) After a report is filed under the provisions of this chapter
10 (R.S.43:21-1 et seq.) and the rules and regulations thereof, the
11 controller shall cause the report to be examined and shall make such
12 further audit and investigation as it may deem necessary, and if
13 therefrom there shall be determined that there is a deficiency with
14 respect to the payment of the contributions due from such employer,
15 the controller shall assess the additional contributions, penalties,
16 and interest due the State from such employer, give notice of such
17 assessment to the employer, and make demand upon him for
18 payment.

19 (e) As an additional remedy, the controller may issue to the
20 Clerk of the Superior Court of New Jersey a certificate stating the
21 amount of the employer's indebtedness under this chapter
22 (R.S.43:21-1 et seq.) and describing the liability, and thereupon the
23 clerk shall immediately enter upon his record of docketed
24 judgments such certificate or an abstract thereof and duly index the
25 same. Any such certificate or abstract, heretofore or hereafter
26 docketed, from the time of docketing shall have the same force and
27 effect as a judgment obtained in the Superior Court of New Jersey,
28 and the controller shall have all the remedies and may take all the
29 proceedings for the collection thereof which may be had or taken
30 upon the recovery of such a judgment in a civil action upon contract
31 in said court. Such debt, from the time of docketing thereof, shall be
32 a lien on and bind the lands, tenements and hereditaments of the
33 debtor.

34 The Clerk of the Superior Court shall be entitled to receive for
35 docketing such certificate, \$0.50, and for a certified transcript of
36 such docket, \$0.50. If the amount set forth in said certificate as a
37 debt shall be modified or reversed upon review, as hereinafter
38 provided, the Clerk of the Superior Court shall, when an order of
39 modification or reversal is filed, enter in the margin of the docket
40 opposite the entry of the judgment, the word "modified" or
41 "reversed," as the case may be, and the date of such modification or
42 reversal.

43 The employer, or any other party having an interest in the
44 property upon which the debt is a lien, may deposit the amount
45 claimed in the certificate with the Clerk of the Superior Court of
46 New Jersey, together with an additional 10% of the amount thereof,
47 or \$100.00, whichever amount is the greater, to cover interest and
48 the costs of court, or in lieu of depositing the amount in cash, may

1 give a bond to the State of New Jersey in double the amount
2 claimed in the certificate, and file the same with the Clerk of the
3 Superior Court. Said bond shall have such surety and shall be
4 approved in the manner required by the Rules Governing the Courts
5 of the State of New Jersey.

6 After the deposit of said money or the filing of said bond, the
7 employer, or any other party having an interest in the said property,
8 may, after exhausting all administrative remedies, secure judicial
9 review of the legality or validity of the indebtedness or the amount
10 thereof, and the said deposit of cash shall be as security for, and the
11 bond shall be conditioned to prosecute, the judicial review with
12 effect.

13 Upon the deposit of said money or the filing of the said bond
14 with the Clerk of the Superior Court, all proceedings on such
15 judgment shall be stayed until the final determination of the cause,
16 and the moneys so deposited shall be subject to the lien of the
17 indebtedness and costs and interest thereon, and the lands,
18 tenements, and hereditaments of said debtor shall forthwith be
19 discharged from the lien of the State of New Jersey and no
20 execution shall issue against the same by virtue of said judgment.

21 Notwithstanding the provisions of subsections (a) through (c) of
22 this section, the Department of Labor and Workforce Development
23 may, with the concurrence of the State Treasurer, when all
24 reasonable efforts to collect amounts owed have been exhausted, or
25 to avoid litigation, reduce any liability for contributions, penalties
26 and interest, provided no portion of those amounts represents
27 contributions made by an employee pursuant to subsection (d) of
28 R.S.43:21-7.

29 (f) If, not later than two years after the calendar year in which
30 any moneys were erroneously paid to or collected by the controller,
31 whether such payments were voluntarily or involuntarily made or
32 made under mistake of law or of fact, an employer, employing unit,
33 or employee who has paid such moneys shall make application for
34 an adjustment thereof, the said moneys shall, upon order of the
35 controller, be either credited or refunded, without interest, from the
36 appropriate fund. For like cause and within the same period, credit
37 or refund may be so made on the initiative of the controller.

38 (g) All interest and penalties collected pursuant to this section
39 shall be paid into a special fund to be known as the unemployment
40 compensation auxiliary fund; all moneys in this special fund shall
41 be deposited, administered and disbursed in the same manner and
42 under the same conditions and requirements as is provided by law
43 for other special funds in the State Treasury, and shall be expended,
44 under legislative appropriation, for the purpose of aiding in
45 defraying the cost of the administration of this chapter (R.S.43:21-1
46 et seq.); for the repayment of any interest bearing advances made
47 from the federal unemployment account pursuant to the provisions
48 of section 1202(b) of the Social Security Act, 42 U.S.C. s.1322; and

1 for essential and necessary expenditures in connection with
2 programs designed to stimulate employment, as determined by the
3 Commissioner of Labor and Workforce Development, except that
4 any moneys in this special fund shall be first applied to aiding in the
5 defraying of necessary costs of the administration of this chapter
6 (R.S.43:21-1 et seq.) as determined by the Commissioner of Labor
7 and Workforce Development. The Treasurer of the State shall be ex
8 officio the treasurer and custodian of this special fund and, subject
9 to legislative appropriation, shall administer the fund in accordance
10 with the directions of the controller. Any balances in this fund shall
11 not lapse at any time, but shall be continuously available, subject to
12 legislative appropriation, to the controller for expenditure. The
13 State Treasurer shall give a separate and additional bond
14 conditioned upon the faithful performance of his duties in
15 connection with the unemployment compensation auxiliary fund, in
16 an amount to be fixed by the division, the premiums for such bond
17 to be paid from the moneys in the said special fund.

18 (h) All disputes under R.S.43:21-1 et seq. unless specifically
19 indicated otherwise, shall be resolved in accordance with the
20 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et
21 seq.).

22 (i) Notwithstanding any of the provisions of this section, or any
23 other law, to the contrary, all functions, powers and duties of the
24 controller and the Commissioner of Labor and Workforce
25 Development relating to receiving reports, receiving billings,
26 receiving correspondence, remittance processing, data entry and
27 imaging required pursuant to this section shall be performed by the
28 Division of Revenue in the Department of the Treasury.

29 (cf: P.L.2005, c.239, s.3)

30

31 2. This act shall take effect immediately.

32

33

34

STATEMENT

35

36 This bill clarifies that all payments, reports and receipts from
37 employers related to the unemployment compensation program, and
38 required pursuant to R.S.43:21-14, must be submitted or remitted
39 directly to the Division of Revenue in the Department of the
40 Treasury, currently referred to by the department as the Division of
41 Revenue and Enterprise Services or "DORES."

42 Prior to Reorganization Plan No. 003-1998, employers submitted
43 unemployment compensation payments and any related fines and
44 penalties to the controller of the Department of Labor and
45 Workforce Development (DLWD). Reorganization Plan No. 003-
46 1998 consolidated in the Division of Revenue all responsibilities for
47 revenue management, including processing of cash receipts and the
48 data entry related to these receipts and reports. The consolidation

1 was intended to improve the State's overall ability to collect
2 revenue and improve services to the business community and
3 eliminate duplication of effort in the area of receipts processing.
4 Currently, employers remit their quarterly contributions to the
5 division.

6 However, an audit on Unemployment Insurance Contribution
7 Revenue conducted by the State Auditor, found that in certain
8 cases, non-quarterly, intermittent, unemployment remittances were
9 being collected by DLWD and then being hand delivered by DLWD
10 to the division. This practice is lengthy and may result in error. The
11 State Auditor's report, released in December 2013, recommended
12 that all unemployment remittances be submitted electronically or
13 sent directly to the division.

14

15

16

17

18 Requires UI employer contribution reports and remittances be
19 submitted to the Division of Revenue.

ASSEMBLY, No. 3153

STATE OF NEW JERSEY 216th LEGISLATURE

INTRODUCED MAY 15, 2014

Sponsored by:

Assemblyman WAYNE P. DEANGELO

District 14 (Mercer and Middlesex)

Assemblywoman GABRIELA M. MOSQUERA

District 4 (Camden and Gloucester)

Senator FRED H. MADDEN, JR.

District 4 (Camden and Gloucester)

Senator JAMES BEACH

District 6 (Burlington and Camden)

SYNOPSIS

Requires UI employer contribution reports and remittances be submitted to the Division of Revenue.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 7/24/2015)

1 AN ACT concerning employer contribution reports and remittances
2 and amending R.S.43:21-14.

3

4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6

7 1. R.S.43:21-14 is amended to read as follows:

8 43:21-14. (a) (1) In addition to such reports as may be required
9 under the provisions of subsection (g) of R.S.43:21-11, every
10 employer shall file with the controller periodic contribution reports
11 on such forms and at such times as the controller shall prescribe, to
12 disclose the employer's liability for contributions under the
13 provisions of this chapter (R.S.43:21-1 et seq.), and at the time of
14 filing each contribution report shall pay the contributions required
15 by this chapter (R.S.43:21-1 et seq.), for the period covered by such
16 report. The controller may require that such reports shall be under
17 oath of the employer. Any employer who shall fail to file any
18 report, required by the controller, on or before the last day for the
19 filing thereof shall pay a penalty of \$10.00 for each day of
20 delinquency until and including the fifth day following such last
21 day and for any period of delinquency after such fifth day, a penalty
22 of \$10.00 a day or 25% of the amount of the contributions due and
23 payable by the employer for the period covered by the report,
24 whichever is the lesser; if there be no liability for contributions for
25 the period covered by any contribution report or in the case of any
26 report other than a contribution report, the employer or employing
27 unit shall pay a penalty of \$10.00 a day for each day of delinquency
28 in filing or \$50.00, whichever is the lesser; provided, however, that
29 when it is shown to the satisfaction of the controller that the failure
30 to file any such report was not the result of fraud or an intentional
31 disregard of this chapter (R.S.43:21-1 et seq.), or the regulations
32 promulgated hereunder, the controller, in his discretion, may remit
33 or abate any unpaid penalties heretofore or hereafter imposed under
34 this section. On or before October 1 of each year, the controller
35 shall submit to the Commissioner of Labor and Workforce
36 Development a report covering the 12-month period ending on the
37 preceding June 30, and showing the names and addresses of all
38 employers for whom the controller remitted or abated any penalties,
39 or ratified any remission or abatement of penalties, and the amount
40 of such penalties with respect to each employer. Any employer who
41 shall fail to pay the contributions due for any period, on or before
42 the date they are required by the controller to be paid, shall pay
43 interest on the amount thereof from such date until the date of
44 payment thereof, at the rate of 1% a month through June 30, 1981
45 and at the rate of 1 1/4% a month after June 30, 1981. Upon the

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.

1 written request of any employer or employing unit, filed with the
2 controller on or before the due date of any report or contribution
3 payment, the controller, for good cause shown, may grant, in
4 writing, an extension of time for the filing of such report or the
5 paying of such contribution, with interest at the applicable rate;
6 provided no such extension shall exceed 30 days and that no such
7 extension shall postpone payment of any contribution for any period
8 beyond the day preceding the last day for filing tax returns under
9 Title IX of the federal Social Security Act for the year in which said
10 period occurs.

11 (2)(A) For the calendar quarter commencing July 1, 1984 and
12 each successive quarter thereafter, each employer shall file a report
13 with the controller within 30 days after the end of each quarter in a
14 form and manner prescribed by the controller, listing the name,
15 social security number and wages paid to each employee and the
16 number of base weeks (as defined in subsection (t) of R.S.43:21-19)
17 worked by the employee during the calendar quarter. (B) Any
18 employer who fails without reasonable cause to comply with the
19 reporting requirements of this paragraph (2) shall be liable for a
20 penalty in the following amount for each employee with respect to
21 whom the employer is required to file a report but who is not
22 included in the report or for whom the required information is not
23 accurately reported for each employee required to be included,
24 whether or not the employee is included:

25 (i) For the first failure for one quarter in any eight consecutive
26 quarters, \$5.00 for each employee;

27 (ii) For the second failure for any quarter in any eight
28 consecutive quarters, \$10.00 for each employee; and

29 (iii) For the third failure for any quarter in any eight consecutive
30 quarters, and for any failure in any eight consecutive quarters,
31 which failure is subsequent to the third failure, \$25.00 for each
32 employee.

33 (C) Information reported by employers as requested by this
34 paragraph (2) shall be used by the Department of Labor and
35 Workforce Development for the purpose of determining eligibility
36 for benefits of individuals in accordance with the provisions of
37 R.S.43:21-1 et seq. Notwithstanding the provisions of subsection
38 (g) of R.S.43:21-11, the Department of Labor and Workforce
39 Development is hereby authorized to provide the Department of
40 Human Services and the Higher Education Student Assistance
41 Authority with information reported by employers as required by
42 this paragraph (2). For each fiscal year, the Director of the Division
43 of Budget and Accounting of the Department of the Treasury shall
44 charge the appropriate account of the Department of Human
45 Services and the Higher Education Student Assistance Authority in
46 amounts sufficient to reimburse the Department of Labor and
47 Workforce Development for the cost of providing information
48 under this subparagraph (C).

1 (D) [For the purpose of administering the provisions of this
2 paragraph (2), all appropriations, files, books, papers, records,
3 equipment and other property, and employees currently assigned to
4 the Division of Taxation for the implementation of the "Wage
5 Reporting Act," P.L.1980, c.48 (C.54:1-55 et seq.), shall be
6 transferred to the Department of Labor and Workforce Development
7 as of September 1, 1984 in accordance with the provisions of the
8 "State Agency Transfer Act," P.L.1971, c.375 (C.52:14D-1 et
9 seq.).] (Deleted by amendment, P.L. , c.) (pending before the
10 Legislature as this bill)

11 (b) The contributions, penalties, and interest due from any
12 employer under the provisions of this chapter (R.S.43:21-1 et seq.),
13 from the time they shall be due, shall be a personal debt of the
14 employer to the State of New Jersey, recoverable in any court of
15 competent jurisdiction in a civil action in the name of the State of
16 New Jersey; provided, however, that except in the event of fraud,
17 no employer shall be liable for contributions or penalties unless
18 contribution reports have been filed or assessments have been made
19 in accordance with subsection (c) or (d) of this section before four
20 years have elapsed from the last day of the calendar year with
21 respect to which any contributions become payable under this
22 chapter (R.S.43:21-1 et seq.), nor shall any employer be required to
23 pay interest on any such contribution unless contribution reports
24 were filed or assessments made within such four-year period;
25 provided further that if such contribution reports were filed or
26 assessments made within the four-year period, no civil action shall
27 be instituted, nor shall any certificate be issued to the Clerk of the
28 Superior Court under subsection (e) of this section, except in the
29 event of fraud, after six years have elapsed from the last day of the
30 calendar year with respect to which any contributions become
31 payable under this chapter (R.S.43:21-1 et seq.), or July 1, 1958,
32 whichever is later. Payments received from an employer on account
33 of any debt incurred under the provisions of this chapter
34 (R.S.43:21-1 et seq.) may be applied by the controller on account of
35 the contribution liability of the employer and then to interest and
36 penalties, and any balance remaining shall be recoverable by the
37 controller from the employer. Upon application therefor, the
38 controller shall furnish interested persons and entities certificates of
39 indebtedness covering employers, employing units and others for
40 contributions, penalties and interest, for each of which certificates
41 the controller shall charge and collect a fee of \$2.00 per name; no
42 such certificate to be issued, however, for a fee of less than \$10.00.
43 All fees so collected shall be paid into the unemployment
44 compensation administration fund.

45 (c) If any employer shall fail to make any report as required by
46 the rules and regulations of the division pursuant to the provisions
47 of this chapter (R.S.43:21-1 et seq.), the controller may make an
48 estimate of the liability of such employer from any information it

1 may obtain, and, according to such estimate so made, assess such
2 employer for the contributions, penalties, and interest due the State
3 from him, give notice of such assessment to the employer, and
4 make demand upon him for payment.

5 (d) After a report is filed under the provisions of this chapter
6 (R.S.43:21-1 et seq.) and the rules and regulations thereof, the
7 controller shall cause the report to be examined and shall make such
8 further audit and investigation as it may deem necessary, and if
9 therefrom there shall be determined that there is a deficiency with
10 respect to the payment of the contributions due from such employer,
11 the controller shall assess the additional contributions, penalties,
12 and interest due the State from such employer, give notice of such
13 assessment to the employer, and make demand upon him for
14 payment.

15 (e) As an additional remedy, the controller may issue to the
16 Clerk of the Superior Court of New Jersey a certificate stating the
17 amount of the employer's indebtedness under this chapter
18 (R.S.43:21-1 et seq.) and describing the liability, and thereupon the
19 clerk shall immediately enter upon his record of docketed
20 judgments such certificate or an abstract thereof and duly index the
21 same. Any such certificate or abstract, heretofore or hereafter
22 docketed, from the time of docketing shall have the same force and
23 effect as a judgment obtained in the Superior Court of New Jersey,
24 and the controller shall have all the remedies and may take all the
25 proceedings for the collection thereof which may be had or taken
26 upon the recovery of such a judgment in a civil action upon contract
27 in said court. Such debt, from the time of docketing thereof, shall be
28 a lien on and bind the lands, tenements and hereditaments of the
29 debtor.

30 The Clerk of the Superior Court shall be entitled to receive for
31 docketing such certificate, \$0.50, and for a certified transcript of
32 such docket, \$0.50. If the amount set forth in said certificate as a
33 debt shall be modified or reversed upon review, as hereinafter
34 provided, the Clerk of the Superior Court shall, when an order of
35 modification or reversal is filed, enter in the margin of the docket
36 opposite the entry of the judgment, the word "modified" or
37 "reversed," as the case may be, and the date of such modification or
38 reversal.

39 The employer, or any other party having an interest in the
40 property upon which the debt is a lien, may deposit the amount
41 claimed in the certificate with the Clerk of the Superior Court of
42 New Jersey, together with an additional 10% of the amount thereof,
43 or \$100.00, whichever amount is the greater, to cover interest and
44 the costs of court, or in lieu of depositing the amount in cash, may
45 give a bond to the State of New Jersey in double the amount
46 claimed in the certificate, and file the same with the Clerk of the
47 Superior Court. Said bond shall have such surety and shall be

1 approved in the manner required by the Rules Governing the Courts
2 of the State of New Jersey.

3 After the deposit of said money or the filing of said bond, the
4 employer, or any other party having an interest in the said property,
5 may, after exhausting all administrative remedies, secure judicial
6 review of the legality or validity of the indebtedness or the amount
7 thereof, and the said deposit of cash shall be as security for, and the
8 bond shall be conditioned to prosecute, the judicial review with
9 effect.

10 Upon the deposit of said money or the filing of the said bond
11 with the Clerk of the Superior Court, all proceedings on such
12 judgment shall be stayed until the final determination of the cause,
13 and the moneys so deposited shall be subject to the lien of the
14 indebtedness and costs and interest thereon, and the lands,
15 tenements, and hereditaments of said debtor shall forthwith be
16 discharged from the lien of the State of New Jersey and no
17 execution shall issue against the same by virtue of said judgment.

18 Notwithstanding the provisions of subsections (a) through (c) of
19 this section, the Department of Labor and Workforce Development
20 may, with the concurrence of the State Treasurer, when all
21 reasonable efforts to collect amounts owed have been exhausted, or
22 to avoid litigation, reduce any liability for contributions, penalties
23 and interest, provided no portion of those amounts represents
24 contributions made by an employee pursuant to subsection (d) of
25 R.S.43:21-7.

26 (f) If, not later than two years after the calendar year in which
27 any moneys were erroneously paid to or collected by the controller,
28 whether such payments were voluntarily or involuntarily made or
29 made under mistake of law or of fact, an employer, employing unit,
30 or employee who has paid such moneys shall make application for
31 an adjustment thereof, the said moneys shall, upon order of the
32 controller, be either credited or refunded, without interest, from the
33 appropriate fund. For like cause and within the same period, credit
34 or refund may be so made on the initiative of the controller.

35 (g) All interest and penalties collected pursuant to this section
36 shall be paid into a special fund to be known as the unemployment
37 compensation auxiliary fund; all moneys in this special fund shall
38 be deposited, administered and disbursed in the same manner and
39 under the same conditions and requirements as is provided by law
40 for other special funds in the State Treasury, and shall be expended,
41 under legislative appropriation, for the purpose of aiding in
42 defraying the cost of the administration of this chapter (R.S.43:21-1
43 et seq.); for the repayment of any interest bearing advances made
44 from the federal unemployment account pursuant to the provisions
45 of section 1202(b) of the Social Security Act, 42 U.S.C. s.1322; and
46 for essential and necessary expenditures in connection with
47 programs designed to stimulate employment, as determined by the
48 Commissioner of Labor and Workforce Development, except that

1 any moneys in this special fund shall be first applied to aiding in the
2 defraying of necessary costs of the administration of this chapter
3 (R.S.43:21-1 et seq.) as determined by the Commissioner of Labor
4 and Workforce Development. The Treasurer of the State shall be ex
5 officio the treasurer and custodian of this special fund and, subject
6 to legislative appropriation, shall administer the fund in accordance
7 with the directions of the controller. Any balances in this fund shall
8 not lapse at any time, but shall be continuously available, subject to
9 legislative appropriation, to the controller for expenditure. The
10 State Treasurer shall give a separate and additional bond
11 conditioned upon the faithful performance of his duties in
12 connection with the unemployment compensation auxiliary fund, in
13 an amount to be fixed by the division, the premiums for such bond
14 to be paid from the moneys in the said special fund.

15 (h) All disputes under R.S.43:21-1 et seq. unless specifically
16 indicated otherwise, shall be resolved in accordance with the
17 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et
18 seq.).

19 (i) Notwithstanding any of the provisions of this section, or any
20 other law, to the contrary, all functions, powers and duties of the
21 controller and the Commissioner of Labor and Workforce
22 Development relating to receiving reports, receiving billings,
23 receiving correspondence, remittance processing, data entry and
24 imaging required pursuant to this section shall be performed by the
25 Division of Revenue in the Department of the Treasury.
26 (cf: P.L.2005, c.239, s.3)

27
28 2. This act shall take effect immediately.
29
30

31 STATEMENT 32

33 This bill clarifies that all payments, reports and receipts from
34 employers related to the unemployment compensation program, and
35 required pursuant to R.S.43:21-14, must be submitted or remitted
36 directly to the Division of Revenue in the Department of the
37 Treasury, currently referred to by the department as the Division of
38 Revenue and Enterprise Services or "DORES."

39 Prior to Reorganization Plan No. 003-1998, employers submitted
40 unemployment compensation payments and any related fines and
41 penalties to the controller of the Department of Labor and
42 Workforce Development (DLWD). Reorganization Plan No. 003-
43 1998 consolidated in the Division of Revenue all responsibilities for
44 revenue management, including processing of cash receipts and the
45 data entry related to these receipts and reports. The consolidation
46 was intended to improve the State's overall ability to collect
47 revenue and improve services to the business community and
48 eliminate duplication of effort in the area of receipts processing.

1 Currently, employers remit their quarterly contributions to the
2 division.

3 However, an audit on Unemployment Insurance Contribution
4 Revenue conducted by the State Auditor, found that in certain
5 cases, non-quarterly, intermittent, unemployment remittances were
6 being collected by DLWD and then being hand delivered by DLWD
7 to the division. This practice is lengthy and may result in error. The
8 State Auditor's report, released in December 2013, recommended
9 that all unemployment remittances be submitted electronically or
10 sent directly to the division.

ASSEMBLY LABOR COMMITTEE

STATEMENT TO

ASSEMBLY, No. 3153

STATE OF NEW JERSEY

DATED: SEPTEMBER 11, 2014

The Assembly Labor Committee reports favorably Assembly Bill No. 3153.

This bill clarifies that all payments, reports and receipts from employers related to the unemployment compensation program, and required pursuant to R.S.43:21-14, must be submitted or remitted directly to the Division of Revenue in the Department of the Treasury, currently referred to by the department as the Division of Revenue and Enterprise Services or “DORES.”

Prior to Reorganization Plan No. 003-1998, employers submitted unemployment compensation payments and any related fines and penalties to the controller of the Department of Labor and Workforce Development (DLWD). Reorganization Plan No. 003-1998 consolidated in the Division of Revenue all responsibilities for revenue management, including processing of cash receipts and the data entry related to these receipts and reports. The consolidation was intended to improve the State’s overall ability to collect revenue and improve services to the business community and eliminate duplication of effort in the area of receipts processing. Currently, employers remit their quarterly contributions to the division.

However, an audit on Unemployment Insurance Contribution Revenue conducted by the State Auditor, found that in certain cases, non-quarterly, intermittent, unemployment remittances were being collected by DLWD and then being hand delivered by DLWD to the division. This practice is lengthy and may result in error. The State Auditor’s report, released in December 2013, recommended that all unemployment remittances be submitted electronically or sent directly to the division.

LEGISLATIVE FISCAL ESTIMATE
ASSEMBLY, No. 3153
STATE OF NEW JERSEY
216th LEGISLATURE

DATED: OCTOBER 28, 2014

SUMMARY

Synopsis: Requires UI employer contribution reports and remittances be submitted to the Division of Revenue.

Type of Impact: Minimal Impact, Unemployment Insurance Fund revenues and State expenditures

Agencies Affected: Department of Labor and Workforce Development, Division of Revenue in the Department of the Treasury

Fiscal Impact	
State Revenue	Minimal increase – See comments below
State Cost	Minimal savings – See comments below

- The Office of Legislative Services (OLS) estimates that Assembly Bill No. 3153 will have minimal impact on State revenue and expenditures.
- The bill clarifies that all non-quarterly unemployment remittances are to be submitted directly to the Division of Revenue (DOR) in the Department of the Treasury by the payee.
- An audit of Unemployment Insurance Contribution Revenue, released by the Office of the State Auditor on December 31, 2013, found that the Department of Labor and Workforce Development (DOLWD) was hand carrying or using a courier to deliver non-quarterly unemployment remittances from the DOLWD to the DOR. While no loss of revenue was identified, the audit characterized the current process as inefficient and susceptible to impropriety.
- The State may also achieve savings through more efficient processes and a decrease in a reliance on manual labor to physically carry checks between the agencies. These savings will be minimal.

BILL DESCRIPTION

Assembly Bill No. 3153 of 2014 clarifies that all payments, reports and receipts from employers related to the unemployment compensation program, and required pursuant to R.S.43:21-14, must be submitted or remitted directly to the DOR.

Prior to Reorganization Plan No. 003-1998, employers submitted unemployment compensation payments and any related fines and penalties to the controller of the DOLWD. Reorganization Plan No. 003-1998 consolidated in the DOR all responsibilities for revenue management, including processing of cash receipts and the data entry related to these receipts and reports. The consolidation was intended to improve the State's overall ability to collect revenue and improve services to the business community and eliminate duplication of effort in the area of receipts processing. Currently, employers remit their quarterly contributions to the DOR.

However, an audit on Unemployment Insurance Contribution Revenue conducted by the State Auditor, found that in certain cases, non-quarterly, intermittent, unemployment remittances were being collected by the DOLWD and then being hand delivered by the DOLWD to the DOR. This practice results in processing delays and may result in error. The State Auditor's report, released in December 2013, recommended that all unemployment remittances be submitted electronically or sent directly to the DOR.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS estimates that Assembly Bill No. 3153 will have minimal impact on State revenue and expenditures.

An audit on Unemployment Insurance Contribution Revenue, conducted by the State Auditor, found that in certain cases, non-quarterly, intermittent, unemployment remittances were being collected by DOLWD and then being hand delivered by DOLWD to the DOR. The report did not identify any loss of revenue from this process, but recommended that all unemployment remittances be submitted electronically or sent directly to the DOR because the current process is inefficient and is susceptible to impropriety. The OLS has no further information on any instances in which the State did not receive unemployment revenue due to the inefficient process, but it is possible that revenue may have been misdirected through this process. The Unemployment Insurance Fund may also have not been able to capitalize on the additional accrual of interest from the timely deposit of this revenue into the proper accounts, but the amount cannot be quantified.

The State may also achieve savings through more efficient processes and a decrease in a reliance on manual labor to physically carry checks between the agencies. These savings will be minimal; the OLS lacks information with which to quantify these savings.

Section: Commerce, Labor and Industry

Analyst: Robin C. Ford
Senior 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, No. 2415

STATE OF NEW JERSEY 216th LEGISLATURE

INTRODUCED SEPTEMBER 18, 2014

Sponsored by:

Senator FRED H. MADDEN, JR.

District 4 (Camden and Gloucester)

Senator JAMES BEACH

District 6 (Burlington and Camden)

SYNOPSIS

Requires UI employer contribution reports and remittances be submitted to the Division of Revenue.

CURRENT VERSION OF TEXT

As introduced.



S2415 MADDEN, BEACH

2

1 AN ACT concerning employer contribution reports and remittances
2 and amending R.S.43:21-14.

3

4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6

7 1. R.S.43:21-14 is amended to read as follows:

8 43:21-14. (a) (1) In addition to such reports as may be required
9 under the provisions of subsection (g) of R.S.43:21-11, every
10 employer shall file with the controller periodic contribution reports
11 on such forms and at such times as the controller shall prescribe, to
12 disclose the employer's liability for contributions under the
13 provisions of this chapter (R.S.43:21-1 et seq.), and at the time of
14 filing each contribution report shall pay the contributions required
15 by this chapter (R.S.43:21-1 et seq.), for the period covered by such
16 report. The controller may require that such reports shall be under
17 oath of the employer. Any employer who shall fail to file any
18 report, required by the controller, on or before the last day for the
19 filing thereof shall pay a penalty of \$10.00 for each day of
20 delinquency until and including the fifth day following such last
21 day and for any period of delinquency after such fifth day, a penalty
22 of \$10.00 a day or 25% of the amount of the contributions due and
23 payable by the employer for the period covered by the report,
24 whichever is the lesser; if there be no liability for contributions for
25 the period covered by any contribution report or in the case of any
26 report other than a contribution report, the employer or employing
27 unit shall pay a penalty of \$10.00 a day for each day of delinquency
28 in filing or \$50.00, whichever is the lesser; provided, however, that
29 when it is shown to the satisfaction of the controller that the failure
30 to file any such report was not the result of fraud or an intentional
31 disregard of this chapter (R.S.43:21-1 et seq.), or the regulations
32 promulgated hereunder, the controller, in his discretion, may remit
33 or abate any unpaid penalties heretofore or hereafter imposed under
34 this section. On or before October 1 of each year, the controller
35 shall submit to the Commissioner of Labor and Workforce
36 Development a report covering the 12-month period ending on the
37 preceding June 30, and showing the names and addresses of all
38 employers for whom the controller remitted or abated any penalties,
39 or ratified any remission or abatement of penalties, and the amount
40 of such penalties with respect to each employer. Any employer who
41 shall fail to pay the contributions due for any period, on or before
42 the date they are required by the controller to be paid, shall pay
43 interest on the amount thereof from such date until the date of
44 payment thereof, at the rate of 1% a month through June 30, 1981
45 and at the rate of 1 1/4% a month after June 30, 1981. Upon the

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.

1 written request of any employer or employing unit, filed with the
2 controller on or before the due date of any report or contribution
3 payment, the controller, for good cause shown, may grant, in
4 writing, an extension of time for the filing of such report or the
5 paying of such contribution, with interest at the applicable rate;
6 provided no such extension shall exceed 30 days and that no such
7 extension shall postpone payment of any contribution for any period
8 beyond the day preceding the last day for filing tax returns under
9 Title IX of the federal Social Security Act for the year in which said
10 period occurs.

11 (2) (A) For the calendar quarter commencing July 1, 1984 and
12 each successive quarter thereafter, each employer shall file a report
13 with the controller within 30 days after the end of each quarter in a
14 form and manner prescribed by the controller, listing the name,
15 social security number and wages paid to each employee and the
16 number of base weeks (as defined in subsection (t) of R.S.43:21-19)
17 worked by the employee during the calendar quarter.

18 (B) Any employer who fails without reasonable cause to comply
19 with the reporting requirements of this paragraph (2) shall be liable
20 for a penalty in the following amount for each employee with
21 respect to whom the employer is required to file a report but who is
22 not included in the report or for whom the required information is
23 not accurately reported for each employee required to be included,
24 whether or not the employee is included:

25 (i) For the first failure for one quarter in any eight consecutive
26 quarters, \$5.00 for each employee;

27 (ii) For the second failure for any quarter in any eight
28 consecutive quarters, \$10.00 for each employee; and

29 (iii) For the third failure for any quarter in any eight consecutive
30 quarters, and for any failure in any eight consecutive quarters,
31 which failure is subsequent to the third failure, \$25.00 for each
32 employee.

33 (C) Information reported by employers as requested by this
34 paragraph (2) shall be used by the Department of Labor and
35 Workforce Development for the purpose of determining eligibility
36 for benefits of individuals in accordance with the provisions of
37 R.S.43:21-1 et seq. Notwithstanding the provisions of subsection
38 (g) of R.S.43:21-11, the Department of Labor and Workforce
39 Development is hereby authorized to provide the Department of
40 Human Services and the Higher Education Student Assistance
41 Authority with information reported by employers as required by
42 this paragraph (2). For each fiscal year, the Director of the Division
43 of Budget and Accounting of the Department of the Treasury shall
44 charge the appropriate account of the Department of Human
45 Services and the Higher Education Student Assistance Authority in
46 amounts sufficient to reimburse the Department of Labor and
47 Workforce Development for the cost of providing information
48 under this subparagraph (C).

1 (D) [For the purpose of administering the provisions of this
2 paragraph (2), all appropriations, files, books, papers, records,
3 equipment and other property, and employees currently assigned to
4 the Division of Taxation for the implementation of the "Wage
5 Reporting Act," P.L.1980, c.48 (C.54:1-55 et seq.), shall be
6 transferred to the Department of Labor and Workforce Development
7 as of September 1, 1984 in accordance with the provisions of the
8 "State Agency Transfer Act," P.L.1971, c.375 (C.52:14D-1 et
9 seq.).] (Deleted by amendment, P.L. , c.) (pending before the
10 Legislature as this bill)

11 (b) The contributions, penalties, and interest due from any
12 employer under the provisions of this chapter (R.S.43:21-1 et seq.),
13 from the time they shall be due, shall be a personal debt of the
14 employer to the State of New Jersey, recoverable in any court of
15 competent jurisdiction in a civil action in the name of the State of
16 New Jersey; provided, however, that except in the event of fraud,
17 no employer shall be liable for contributions or penalties unless
18 contribution reports have been filed or assessments have been made
19 in accordance with subsection (c) or (d) of this section before four
20 years have elapsed from the last day of the calendar year with
21 respect to which any contributions become payable under this
22 chapter (R.S.43:21-1 et seq.), nor shall any employer be required to
23 pay interest on any such contribution unless contribution reports
24 were filed or assessments made within such four-year period;
25 provided further that if such contribution reports were filed or
26 assessments made within the four-year period, no civil action shall
27 be instituted, nor shall any certificate be issued to the Clerk of the
28 Superior Court under subsection (e) of this section, except in the
29 event of fraud, after six years have elapsed from the last day of the
30 calendar year with respect to which any contributions become
31 payable under this chapter (R.S.43:21-1 et seq.), or July 1, 1958,
32 whichever is later. Payments received from an employer on account
33 of any debt incurred under the provisions of this chapter
34 (R.S.43:21-1 et seq.) may be applied by the controller on account of
35 the contribution liability of the employer and then to interest and
36 penalties, and any balance remaining shall be recoverable by the
37 controller from the employer. Upon application therefor, the
38 controller shall furnish interested persons and entities certificates of
39 indebtedness covering employers, employing units and others for
40 contributions, penalties and interest, for each of which certificates
41 the controller shall charge and collect a fee of \$2.00 per name; no
42 such certificate to be issued, however, for a fee of less than \$10.00.
43 All fees so collected shall be paid into the unemployment
44 compensation administration fund.

45 (c) If any employer shall fail to make any report as required by
46 the rules and regulations of the division pursuant to the provisions
47 of this chapter (R.S.43:21-1 et seq.), the controller may make an
48 estimate of the liability of such employer from any information it

1 may obtain, and, according to such estimate so made, assess such
2 employer for the contributions, penalties, and interest due the State
3 from him, give notice of such assessment to the employer, and
4 make demand upon him for payment.

5 (d) After a report is filed under the provisions of this chapter
6 (R.S.43:21-1 et seq.) and the rules and regulations thereof, the
7 controller shall cause the report to be examined and shall make such
8 further audit and investigation as it may deem necessary, and if
9 therefrom there shall be determined that there is a deficiency with
10 respect to the payment of the contributions due from such employer,
11 the controller shall assess the additional contributions, penalties,
12 and interest due the State from such employer, give notice of such
13 assessment to the employer, and make demand upon him for
14 payment.

15 (e) As an additional remedy, the controller may issue to the
16 Clerk of the Superior Court of New Jersey a certificate stating the
17 amount of the employer's indebtedness under this chapter
18 (R.S.43:21-1 et seq.) and describing the liability, and thereupon the
19 clerk shall immediately enter upon his record of docketed
20 judgments such certificate or an abstract thereof and duly index the
21 same. Any such certificate or abstract, heretofore or hereafter
22 docketed, from the time of docketing shall have the same force and
23 effect as a judgment obtained in the Superior Court of New Jersey,
24 and the controller shall have all the remedies and may take all the
25 proceedings for the collection thereof which may be had or taken
26 upon the recovery of such a judgment in a civil action upon contract
27 in said court. Such debt, from the time of docketing thereof, shall be
28 a lien on and bind the lands, tenements and hereditaments of the
29 debtor.

30 The Clerk of the Superior Court shall be entitled to receive for
31 docketing such certificate, \$0.50, and for a certified transcript of
32 such docket, \$0.50. If the amount set forth in said certificate as a
33 debt shall be modified or reversed upon review, as hereinafter
34 provided, the Clerk of the Superior Court shall, when an order of
35 modification or reversal is filed, enter in the margin of the docket
36 opposite the entry of the judgment, the word "modified" or
37 "reversed," as the case may be, and the date of such modification or
38 reversal.

39 The employer, or any other party having an interest in the
40 property upon which the debt is a lien, may deposit the amount
41 claimed in the certificate with the Clerk of the Superior Court of
42 New Jersey, together with an additional 10% of the amount thereof,
43 or \$100.00, whichever amount is the greater, to cover interest and
44 the costs of court, or in lieu of depositing the amount in cash, may
45 give a bond to the State of New Jersey in double the amount
46 claimed in the certificate, and file the same with the Clerk of the
47 Superior Court. Said bond shall have such surety and shall be

1 approved in the manner required by the Rules Governing the Courts
2 of the State of New Jersey.

3 After the deposit of said money or the filing of said bond, the
4 employer, or any other party having an interest in the said property,
5 may, after exhausting all administrative remedies, secure judicial
6 review of the legality or validity of the indebtedness or the amount
7 thereof, and the said deposit of cash shall be as security for, and the
8 bond shall be conditioned to prosecute, the judicial review with
9 effect.

10 Upon the deposit of said money or the filing of the said bond
11 with the Clerk of the Superior Court, all proceedings on such
12 judgment shall be stayed until the final determination of the cause,
13 and the moneys so deposited shall be subject to the lien of the
14 indebtedness and costs and interest thereon, and the lands,
15 tenements, and hereditaments of said debtor shall forthwith be
16 discharged from the lien of the State of New Jersey and no
17 execution shall issue against the same by virtue of said judgment.

18 Notwithstanding the provisions of subsections (a) through (c) of
19 this section, the Department of Labor and Workforce Development
20 may, with the concurrence of the State Treasurer, when all
21 reasonable efforts to collect amounts owed have been exhausted, or
22 to avoid litigation, reduce any liability for contributions, penalties
23 and interest, provided no portion of those amounts represents
24 contributions made by an employee pursuant to subsection (d) of
25 R.S.43:21-7.

26 (f) If, not later than two years after the calendar year in which
27 any moneys were erroneously paid to or collected by the controller,
28 whether such payments were voluntarily or involuntarily made or
29 made under mistake of law or of fact, an employer, employing unit,
30 or employee who has paid such moneys shall make application for
31 an adjustment thereof, the said moneys shall, upon order of the
32 controller, be either credited or refunded, without interest, from the
33 appropriate fund. For like cause and within the same period, credit
34 or refund may be so made on the initiative of the controller.

35 (g) All interest and penalties collected pursuant to this section
36 shall be paid into a special fund to be known as the unemployment
37 compensation auxiliary fund; all moneys in this special fund shall
38 be deposited, administered and disbursed in the same manner and
39 under the same conditions and requirements as is provided by law
40 for other special funds in the State Treasury, and shall be expended,
41 under legislative appropriation, for the purpose of aiding in
42 defraying the cost of the administration of this chapter (R.S.43:21-1
43 et seq.); for the repayment of any interest bearing advances made
44 from the federal unemployment account pursuant to the provisions
45 of section 1202(b) of the Social Security Act, 42 U.S.C. s.1322; and
46 for essential and necessary expenditures in connection with
47 programs designed to stimulate employment, as determined by the
48 Commissioner of Labor and Workforce Development, except that

1 any moneys in this special fund shall be first applied to aiding in the
2 defraying of necessary costs of the administration of this chapter
3 (R.S.43:21-1 et seq.) as determined by the Commissioner of Labor
4 and Workforce Development. The Treasurer of the State shall be ex
5 officio the treasurer and custodian of this special fund and, subject
6 to legislative appropriation, shall administer the fund in accordance
7 with the directions of the controller. Any balances in this fund shall
8 not lapse at any time, but shall be continuously available, subject to
9 legislative appropriation, to the controller for expenditure. The
10 State Treasurer shall give a separate and additional bond
11 conditioned upon the faithful performance of his duties in
12 connection with the unemployment compensation auxiliary fund, in
13 an amount to be fixed by the division, the premiums for such bond
14 to be paid from the moneys in the said special fund.

15 (h) All disputes under R.S.43:21-1 et seq. unless specifically
16 indicated otherwise, shall be resolved in accordance with the
17 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et
18 seq.).

19 (i) Notwithstanding any of the provisions of this section, or any
20 other law, to the contrary, all functions, powers and duties of the
21 controller and the Commissioner of Labor and Workforce
22 Development relating to receiving reports, receiving billings,
23 receiving correspondence, remittance processing, data entry and
24 imaging required pursuant to this section shall be performed by the
25 Division of Revenue in the Department of the Treasury.
26 (cf: P.L.2005, c.239, s.3)

27
28 2. This act shall take effect immediately.
29
30

31 STATEMENT 32

33 This bill clarifies that all payments, reports and receipts from
34 employers related to the unemployment compensation program, and
35 required pursuant to R.S.43:21-14, must be submitted or remitted
36 directly to the Division of Revenue in the Department of the
37 Treasury, currently referred to by the department as the Division of
38 Revenue and Enterprise Services or "DORES."

39 Prior to Reorganization Plan No. 003-1998, employers submitted
40 unemployment compensation payments and any related fines and
41 penalties to the controller of the Department of Labor and
42 Workforce Development (DLWD). Reorganization Plan No. 003-
43 1998 consolidated in the Division of Revenue all responsibilities for
44 revenue management, including processing of cash receipts and the
45 data entry related to these receipts and reports. The consolidation
46 was intended to improve the State's overall ability to collect
47 revenue and improve services to the business community and
48 eliminate duplication of effort in the area of receipts processing.

S2415 MADDEN, BEACH

8

1 Currently, employers remit their quarterly contributions to the
2 division.

3 However, an audit on Unemployment Insurance Contribution
4 Revenue conducted by the State Auditor, found that in certain
5 cases, non-quarterly, intermittent, unemployment remittances were
6 being collected by DLWD and then being hand delivered by DLWD
7 to the division. This practice is lengthy and may result in error.
8 The State Auditor's report, released in December 2013,
9 recommended that all unemployment remittances be submitted
10 electronically or sent directly to the division.

SENATE LABOR COMMITTEE

STATEMENT TO

SENATE, No. 2415

STATE OF NEW JERSEY

DATED: OCTOBER 9, 2014

The Senate Labor Committee reports favorably Senate Bill No. 2415.

This bill clarifies that all payments, reports and receipts from employers related to the unemployment compensation program, and required pursuant to R.S.43:21-14, must be submitted or remitted directly to the Division of Revenue in the Department of the Treasury, currently referred to by the department as the Division of Revenue and Enterprise Services or “DORES.”

Prior to Reorganization Plan No. 003-1998, employers submitted unemployment compensation payments and any related fines and penalties to the controller of the Department of Labor and Workforce Development (DLWD). Reorganization Plan No. 003-1998 consolidated in the Division of Revenue all responsibilities for revenue management, including processing of cash receipts and the data entry related to these receipts and reports. The consolidation was intended to improve the State’s overall ability to collect revenue and improve services to the business community and eliminate duplication of effort in the area of receipts processing. Currently, employers remit their quarterly contributions to the division.

However, an audit on Unemployment Insurance Contribution Revenue conducted by the State Auditor found that in certain cases, non-quarterly, intermittent, unemployment remittances were being collected by DLWD and then being hand delivered by DLWD to the division. This practice is lengthy and may result in error. The State Auditor’s report, released in December 2013, recommended that all unemployment remittances be submitted electronically or sent directly to the division.

LEGISLATIVE FISCAL ESTIMATE
SENATE, No. 2415
STATE OF NEW JERSEY
216th LEGISLATURE

DATED: OCTOBER 28, 2014

SUMMARY

Synopsis: Requires UI employer contribution reports and remittances be submitted to the Division of Revenue.

Type of Impact: Minimal Impact, Unemployment Insurance Fund revenues and State expenditures

Agencies Affected: Department of Labor and Workforce Development, Division of Revenue in the Department of the Treasury

Fiscal Impact	
State Revenue	Minimal increase – See comments below
State Cost	Minimal savings – See comments below

- The Office of Legislative Services (OLS) estimates that Senate Bill No. 2415 will have minimal impact on State revenue and expenditures.
- The bill clarifies that all non-quarterly unemployment remittances are to be submitted directly to the Division of Revenue (DOR) in the Department of the Treasury by the payee.
- An audit of Unemployment Insurance Contribution Revenue, released by the Office of the State Auditor on December 31, 2013, found that the Department of Labor and Workforce Development (DOLWD) was hand carrying or using a courier to deliver non-quarterly unemployment remittances from the DOLWD to the DOR. While no loss of revenue was identified, the audit characterized the current process as inefficient and susceptible to impropriety.
- The State may also achieve savings through more efficient processes and a decrease in a reliance on manual labor to physically carry checks between the agencies. These savings will be minimal.

BILL DESCRIPTION

Senate Bill No. 2415 of 2014 clarifies that all payments, reports and receipts from employers related to the unemployment compensation program, and required pursuant to R.S.43:21-14, must be submitted or remitted directly to the DOR.

Prior to Reorganization Plan No. 003-1998, employers submitted unemployment compensation payments and any related fines and penalties to the controller of the DOLWD. Reorganization Plan No. 003-1998 consolidated in the DOR all responsibilities for revenue management, including processing of cash receipts and the data entry related to these receipts and reports. The consolidation was intended to improve the State's overall ability to collect revenue and improve services to the business community and eliminate duplication of effort in the area of receipts processing. Currently, employers remit their quarterly contributions to the DOR.

However, an audit on Unemployment Insurance Contribution Revenue conducted by the State Auditor, found that in certain cases, non-quarterly, intermittent, unemployment remittances were being collected by the DOLWD and then being hand delivered by the DOLWD to the DOR. This practice results in processing delays and may result in error. The State Auditor's report, released in December 2013, recommended that all unemployment remittances be submitted electronically or sent directly to the DOR.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS estimates that Senate Bill No. 2415 will have minimal impact on State revenue and expenditures.

An audit on Unemployment Insurance Contribution Revenue, conducted by the State Auditor, found that in certain cases, non-quarterly, intermittent, unemployment remittances were being collected by DOLWD and then being hand delivered by DOLWD to the DOR. The report did not identify any loss of revenue from this process, but recommended that all unemployment remittances be submitted electronically or sent directly to the DOR because the current process is inefficient and is susceptible to impropriety. The OLS has no further information on any instances in which the State did not receive unemployment revenue due to the inefficient process, but it is possible that revenue may have been misdirected through this process. The Unemployment Insurance Fund may also have not been able to capitalize on the additional accrual of interest from the timely deposit of this revenue into the proper accounts, but the amount cannot be quantified.

The State may also achieve savings through more efficient processes and a decrease in a reliance on manual labor to physically carry checks between the agencies. These savings will be minimal; the OLS lacks information with which to quantify these savings.

Section: Commerce, Labor and Industry

Analyst: Robin C. Ford
Senior 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 BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 2415

STATE OF NEW JERSEY

DATED: OCTOBER 27, 2014

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 2415.

This bill clarifies that all payments, reports and receipts from employers related to the unemployment compensation program, and required pursuant to R.S.43:21-14, must be submitted or remitted directly to the Division of Revenue in the Department of the Treasury (currently referred to by the department as the Division of Revenue and Enterprise Services or “DORES”).

Prior to Reorganization Plan No. 003-1998, employers submitted unemployment compensation payments and any related fines and penalties to the controller of the Department of Labor and Workforce Development (DLWD). Reorganization Plan No. 003-1998 consolidated in the Division of Revenue all responsibilities for revenue management, including processing of cash receipts and the data entry related to these receipts and reports. The consolidation was intended to improve the State’s overall ability to collect revenue and improve services to the business community and eliminate duplication of effort in the area of receipts processing. Currently, employers remit their quarterly contributions to the division.

However, an audit on Unemployment Insurance Contribution Revenue conducted by the State Auditor found that in certain cases, non-quarterly, intermittent, unemployment remittances were being collected by DLWD and then being hand delivered by DLWD to the division. This practice is lengthy and may result in error. The State Auditor’s report, released in December 2013, recommended that all unemployment remittances be submitted electronically or sent directly to the division.

FISCAL IMPACT:

The OLS estimates that this legislation will have minimal impact on State revenue and expenditures.

An audit on Unemployment Insurance Contribution Revenue, conducted by the State Auditor in December 2013, found that in certain cases, non-quarterly, intermittent, unemployment remittances were being collected by DOLWD and then being hand delivered by DOLWD to the DOR. The report did not identify any loss of revenue from this process, but recommended that all unemployment

remittances be submitted electronically or sent directly to the DOR because the current process is inefficient and is susceptible to impropriety. The OLS has no further information on any instances in which the State did not receive unemployment revenue due to the inefficient process, but it is possible that revenue may have been misdirected through this process. The State may also have not been able to capitalize on the additional accrual of interest from the timely deposit of this revenue into the proper accounts, but the amount cannot be quantified.

The State may also achieve savings through more efficient processes and a decrease in a reliance on manual labor to physically carry checks between the agencies. These savings will be minimal and cannot be quantified.

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Governor Christie Takes Action On Pending Legislation

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Trenton, NJ – Governor Chris Christie today took action on legislation, including a package of five bills intended to address the fiscal stability of Atlantic City.

Understanding both the immediate and long-term obstacles facing Atlantic City and its stabilization, the Governor has consistently highlighted the need for comprehensive reform efforts to confront the city's challenges – both from State and local leaders. The Governor remains committed to bringing about the necessary reforms to stabilize Atlantic City and continue an effective long-term transition to an economy that is diversified beyond its traditional gaming industry.

Continuing in that effort, Governor Christie conditionally vetoed A-3981, establishing a payment-in-lieu-of-taxes (PILOT) program for casinos operating in the City, A-3984, reallocating revenue derived from the casino investment alternative tax from the Casino Reinvestment Development Authority to the City to pay debt service on municipal bonds, and A-3985, repealing the Atlantic City Alliance.

"While I commend the Legislature for attempting to devise measures to stabilize the City's budget and finances, I am concerned that the bills, in their present form, fail to recognize the true path to economic revitalization and fiscal stability in the City," Governor Christie said. "While these bills represent the bipartisan efforts of many to provide important, near-term support to the City's immediate challenges, I do not believe they meet the goal of setting a course toward renewed, long-term prosperity and economic growth. To achieve these goals, we must continue our work and go further to ensure that the next step leads to that economically vibrant future for Atlantic City."

In addition, the Governor signed A- 3983, authorizing supplemental school aid to the Atlantic City school district, and vetoed the fifth bill, A-3982, which would add a costly and unjustified new mandate for casino business operation in the City by requiring each casino, as a condition of licensure, to provide to its full time employees "suitable" health care benefits and "suitable" retirement benefits.

"A-3982 would do nothing to enhance the financial condition of Atlantic City," Governor Christie wrote. "To be sure, this bill would make it more costly for casinos to operate in Atlantic City, thereby impeding the industry's ability to grow and expand."

Governor Christie also vetoed legislation designed to revise certain laws concerning domestic violence and firearms. The Christie Administration has made protecting our most vulnerable residents one of its main priorities and has enacted some of the toughest measures to combat domestic violence. Governor Christie has supported a comprehensive approach to addressing the level of violence within our society and recently signed legislation to further penalize aggravated assault perpetuated against domestic violence victims. This legislation, A-4218 (Mosquera, Greenwald, Lagana, Benson, Lampitt, Vainieri Huttie, Danielsen/Weinberg, Gill, Cruz-Perez), substantially restates New Jersey's existing laws that govern firearms and domestic violence and does not offer new and sensible improvements to those current laws. For that reason, rather than restate existing laws, the Governor is proposing significant amendments that will meaningfully deter future acts of violence.

• **Enhanced Penalties For Domestic Violence.** Governor Christie is proposing enhanced criminal penalties imposed against those who are convicted of domestic violence. To demonstrate society's unconditional condemnation of this conduct, perpetrators would receive the maximum available prison sentence under New Jersey law.

• **Tighter Restrictions On Parole Eligibility For Perpetrators Of Domestic Violence.** The Governor's recommended changes will strengthen penalties for perpetrators of domestic abuse by lengthening periods of parole

ineligibility.

- **Prioritizing Victims Who Seek Firearms For Protection.** The Governor is also recommending an immediate codification in statute of new rules currently being processed, giving expedited processing of firearm license applications for victims of domestic violence so that the victims may better defend themselves against future instances of abuse.

"I urge the Legislature to join with me in a bipartisan manner to broaden this bill's approach to reducing domestic violence while simultaneously empowering victims to protect themselves through lawful means," Governor Christie said. "Together, we can enact a more comprehensive approach and reduce the harm that domestic violence inflicts on victims, families, and our society."

The Governor also took the following action on other pending legislation:

BILL SIGNINGS:

S-2174/A-3364 (Barnes, Holzapfel/Quijano, Mainor, Pinkin) - Prohibits manufacture, sale, or installation of counterfeit or nonfunctional air bags in motor vehicles

A-815/S-852 (Coughlin, Ciattarelli, Diegnan, Pinkin, Giblin/Vitale) - Requires municipalities which license peddlers and solicitors to accept certain background check results from other municipalities

A-1029/S-274 (Benson, Vainieri Huttie, Jasey, Tucker, Wimberly/Greenstein, Ruiz) - Requires training program for school bus drivers and school bus aides on interacting with students with special needs, and requires development and use of student information cards

A-1041/S-2676 (Schaer, Johnson, Vainieri Huttie, Eustace, Mazzeo/Rumana, Gordon, Weinberg) - Exempts Holocaust reparations payments from legal process, and from estate recovery under Medicaid program

A-1102/S-1145 (Vainieri Huttie, Sumter, Spencer, Schaer, Wimberly/Weinberg, Cruz-Perez) - Provides for licensure of dementia care homes by DOH

ACS for A-1662/S-2856 (Johnson, Lagana, Wimberly/Weinberg) - Authorizes the court to order the deletion, sealing, labeling, or correction of certain personal information in government records involving certain victims of identity theft

AS for A-1678/SS for S-1365 (Johnson, Mainor, O'Scanlon, Wilson, Wimberly/Weinberg) - Authorizes court to order submission of DNA evidence to national database to determine whether evidence matches known individual or DNA profile from an unsolved crime

AS for ACS for A-2073/SCS for S-712 (Handlin, Space, Garcia, Pintor Marin/Cruz-Perez, Kyrillos, Lesniak) - Exempts certain offers and sales of securities from registration

A-2385/S-944 (McKeon, Diegnan, Jasey, Andrzejczak/Smith, Codey) - Authorizes rural electric cooperative and certain municipalities to establish municipal shared services authority

ACS for A-2477/SCS for S-1705 (Lampitt, Conaway, Benson, Sumter, Munoz, Pinkin/Vitale, Singer) - Establishes requirements for pharmacists to dispense biological products

A-2714/S-1993 (Giblin, Sumter/Barnes) - Requires continuing education for licensed practicing psychologists

A-2936/S-1957 (Mosquera, Lampitt, Singleton, Wimberly/Singer, Connors) - Requires complaint for guardianship of person receiving services from Division of Developmental Disabilities to include one of documents identified in bill

A-3012/S-2296 (Ciattarelli, Dancer/Bateman) - Criminalizes bestiality

A-3079/S-2766 (Jasey, Diegnan, Mainor, Wimberly, Oliver, DeCrose/Turner, Ruiz) - Prohibits administration of standardized assessments in kindergarten through second grade

A-3153/S-2415 (DeAngelo, Mosquera/Madden, Beach) - Requires UI employer contribution reports and remittances be submitted to the Division of Revenue

A-3248/S-2459 (Conaway, Sumter, Pintor Marin/Singer) - Establishes the Task Force on Chronic Obstructive Pulmonary Disease in DOH

A-3580/S-2846 (Moriarty, Dancer, Coughlin, Mainor, Pinkin, Munoz, Daniels, Wimberly/Madden, Turner) - Prohibits sale of powdered alcohol

A-3636/SCS for S-2393, 2408, 2411 (McKeon, Lagana, Spencer/Scutari, O'Toole, Holzapfel) - Establishes crime-fraud exception to marital and civil union partnership privilege

A-3669/S-2655 (Mazzeo, Burzichelli/Whelan) - Prohibits eligibility for certain sign programs from being conditioned on availability of free drinking water or public telephone

A-3807/S-2619 (Eustace, Greenwald/Whelan) - Permits educational research and services corporations to act as lead procurement agencies for local units and publically supported educational institutions; permits Council of County Colleges to act as lead procurement agency for county colleges

A-3841/S-2540 (Munoz, Gusciora, Angelini, DeCroce/O'Toole, Weinberg) – Upgrades violation of a stalking restraining order to a crime of the third degree

A-3843/S-2735 (Caputo, Giblin, Tucker, Johnson, Mainor, Sumter/Rice) - Permits municipality to enact ordinance allowing voluntary registration of private outdoor video surveillance cameras

A-3983/S-2574 (Mazzeo, Burzichelli, Giblin/Sweeney, Whelan) - Authorizes supplemental State aid to school districts in municipality with significant decrease in commercial property valuation; makes appropriation

A-4008/SCS for S-2334 (Singleton, Mukherji, Pintor Marin, Wimberly, Sumter/Cunningham, Ruiz) - Requires DOC to make reports containing information concerning treatment and reentry initiative participation; requires AOC to establish program that collects recidivism data and make reports concerning adults sentenced to period of probation

A-4013/S-2497 (Greenwald, Lagana, Coughlin/Oroho) - Eliminates mortgage guaranty insurance coverage cap of 25% of outstanding balance of insured loan

A-4073/S-2687 (Schaer, Prieto, Caride, Lagana, Giblin, Wimberly, Rumana/Sarlo, Gill) - Requires installation of carbon monoxide detectors in certain structures; designated as "Korman and Park's Law"

A-4078/S-2686 (Vainieri Huttie, Mosquera, McKeon, Munoz, Benson, Sumter/Pou, Beck) - "Sexual Assault Survivor Protection Act of 2015"; authorizes the court to issue protective orders for victims of certain nonconsensual sexual conduct

A-4089/S-2693 (Coughlin, Ciattarelli/Beach, Singer) - Revises certain provisions of dental service corporation law

A-4143/S-2514 (Lagana, Spencer, Mukherji, Johnson, Rumana, Rodriguez-Gregg, Gusciora, Mazzeo/Barnes, Addiego) - Permits holders of certain alcoholic beverage licenses to be issued amusement game license and updates definition of recognized amusement park

A-4144/S-2755 (Pintor Marin, Spencer, Caride, Quijano, Mukherji/Ruiz, Stack) – Requires insurance producer licensing examination and registration materials to be offered in English and Spanish, and examination instructional materials to be available in Spanish

A-4167/S-2751 (Lagana, Mazzeo, Eustace, Andrzejczak, Vainieri Huttie/Barnes) - Requires DHS to notify enrollees in Programs of All-Inclusive Care for the Elderly of Medicare eligibility

A-4168/S-2750 (Lagana, Mazzeo, Eustace, Andrzejczak, Vainieri Huttie/Barnes) - Requires providers to submit to DHS expenditure details of enrollees in Program of All-Inclusive Care for the Elderly

A-4169/S-2752 (Lagana, Mazzeo, Eustace, Andrzejczak, Vainieri Huttie/Barnes) - Requires DHS to monitor utilization and billing of services for Medicaid home and community-based long-term care

A-4333/S-3020 (Singleton, Gill) - Exempts certain activities of alarm businesses from statutes governing practice of locksmithing

A-4361/S-2891 (Johnson, A.M. Bucco, Garcia, S. Kean/Barnes, A.R. Bucco) - Revises definition of all-terrain vehicles

A-4375/S-3011 (Moriarty, Andrzejczak, Mazzeo, Mosquera, Quijano, Ciattarelli, Wimberly/Van Drew, Bateman) - Upgrades crimes of false public alarm under certain circumstances and establishes reporting requirements concerning crime

A-4485/S-2881 (Diegnan, Jasey, Wimberly, McKeon, Lagana/Gill, Turner) - Prohibits withholding of State school aid based on student participation rate on State assessments

A-4587/S-3049 (Greenwald, Lampitt, McKeon, Holley/Scutari, Cruz-Perez) – Requires facilities providing services to persons with developmental disabilities and schools to adopt policies permitting administration of medical marijuana to qualifying patients

AJR-64/SJR-82 (Schaer, Eustace, Lagana, Spencer, Caride, Mukherji/Pou, Ruiz) - Declares August 16 of each year as "Dominican Restoration Day" in New Jersey

BILLS VETOED:

S-929/A-1908 (Sweeney, Madden/Burzichelli, Riley, Moriarty) – **ABSOLUTE** -Concerns certain workers' compensation supplemental benefits

A-801/S-861 (Coughlin, Wisniewski, Mazzeo/Vitale, Sacco) - **CONDITIONAL** - Directs New Jersey Turnpike Authority and South Jersey Transportation Authority to study and report on potential revenue generating services of rest areas and service plazas

A-947/S-2216 (Singleton, Lagana, Diegnan/Pennacchio, Rice) – **CONDITIONAL** - Requires release of bid list prior to bid date under "Local Public Contracts Law"

A-1468/S-2513 (Diegnan, Lampitt, Caride/Barnes, Ruiz) – **CONDITIONAL** -Establishes Task Force on Engineering Curriculum and Instruction

A-1726/S-308 (Eustace, Lagana, Mosquera, Vainieri Huttie, Wimberly/Gordon) – **CONDITIONAL** - Amends "Flood Hazard Area Control Act" to require DEP to take certain actions concerning delineations of flood hazard areas and

floodplains

A-2579/S-1510 (Mukherji, Pintor Marin, Eustace/Smith, Bateman) – CONDITIONAL - Authorizes municipalities to facilitate private financing of water conservation, storm shelter construction, and flood and hurricane resistance projects through use of voluntary special assessments

A-2771/S-452 (Johnson, Burzichelli, Pintor Marin, Mosquera/Ruiz, Cruz-Perez) – CONDITIONAL - "The New Jersey Social Innovation Act"; establishes social innovation loan pilot program and study commission within EDA

A-2906/S-2926 (Stender, Pinkin, Mazzeo/Whelan, Scutari) – ABSOLUTE - Excludes from gross income compensation paid to members of district boards of election for services rendered in elections

A-3223/S-2056 (Singleton, Lampitt, Quijano, Pintor Marin, Wimberly/Sarlo, Ruiz) – CONDITIONAL - Requires Division of Local Government Services to include certain property tax information on division's web page

A-3393/S-2167 (Spencer, Pintor Marin, Caputo, Tucker/Rice, Ruiz) – CONDITIONAL - Permits Newark to use rental car tax proceeds over three-year period to help reduce its "cash deficit for preceding year" appropriation and operational deficit

A-3421/S-2220 (Dancer, Mukherji/Singer) – CONDITIONAL - Revises the "Self-Funded Multiple Employer Welfare Arrangement Regulation Act"

A-3435/S-2503 (Garcia, Mukherji, Vainieri Huttie, Mainor, Eustace, Mosquera/Stack, Gordon) - CONDITIONAL - "Boys & Girls Clubs Keystone Law"; permits minors to give consent for behavioral health care

A-3500/S-1973 (Andrzejczak, Pinkin, Quijano/Van Drew, Beach) – ABSOLUTE - Requires local recreation departments and youth serving organizations to have defibrillators for youth athletic events

A-3954/S-2981 (Conaway, Singleton, Spencer, McKeon/Greenstein) – CONDITIONAL - Requires maximum contaminant level to be established for 1,2,3-trichloropropane in drinking water

A-3981/S-2572 (Mazzeo, Burzichelli, Andrzejczak/Sweeney, Whelan) - CONDITIONAL - "Casino Property Taxation Stabilization Act"

A-3982/S-2573 (Mazzeo, Burzichelli, Andrzejczak/Sweeney, Whelan) – ABSOLUTE - Requires holder of casino license to provide certain employees with certain health care and retirement benefits

A-3984/S-2575 (Mazzeo, Burzichelli, Giblin/Sweeney, Whelan) – CONDITIONAL - Reallocates casino investment alternative tax to Atlantic City to pay debt service on municipal bonds issued

A-3985/S-2576 (Mazzeo, Burzichelli, Andrzejczak, Giblin/Sweeney, Whelan) – CONDITIONAL - Removes provisions of law relating to Atlantic City Alliance

A-4018/S-2843 (Burzichelli, Caputo, Mazzeo/Sarlo, Whelan) – ABSOLUTE - Authorizes operation of lottery courier services

A-4218/S-2786 (Mosquera, Greenwald, Lagana, Benson, Lampitt, Vainieri Huttie, Danielsen/Weinberg, Gill, Cruz-Perez) - CONDITIONAL - Revises certain laws concerning domestic violence and firearms

A-4265/S-2783 (McKeon, Pintor Marin, Jasey, Caputo, Giblin, Tucker, Spencer, Oliver, Gusciora, Danielson/Codey, Ruiz, Rice) – ABSOLUTE - Permits municipal, county, and regional police and fire forces to establish five-year residency requirement for police officers and firefighters; allows exceptions to requirement under certain circumstances

A-4337/S-3008 (Schaer, Danielsen, Dancer, Sumter/Barnes) – ABSOLUTE - Expands eligibility of inmates for medical parole and requires inmate's enrollment in Medicaid under certain circumstances

A-4476/S-2876 (Conaway/Codey) - CONDITIONAL - Requires certain surgical practices and ambulatory care facilities licensed in this State to be owned by hospital or medical school located in the State

A-4607/S-3106 (Pintor Marin, Schaer, Oliver, Lagana, Johnson, Singleton/Ruiz, Cunningham) – ABSOLUTE - Makes FY 2016 supplemental appropriations of \$6,500,000 and adds language provision

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9/21/2017

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