

(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 12/27/2019
1/14/2020

VETO MESSAGE:

No

GOVERNOR'S PRESS RELEASE ON SIGNING:

Yes

FOLLOWING WERE PRINTED:

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REPORTS:

No

HEARINGS:

Yes

Committee meeting of Assembly Military and Veterans' Affairs Committee : the Committee will receive testimony from State and national leaders from the veteran community to discuss legislation that would broaden eligibility for certain veteran's benefits

[June 13, 2018, Wildwood, New Jersey]

Call number: 974.90 S684, 2018a

Online at: <http://hdl.handle.net/10929/48113>

NEWSPAPER ARTICLES:

Yes

"MURPHY SIGNS BILLS ON VAPING, SCHOOL LUNCHES, 'GAY'" The Record, January 22, 2020

"Vaping products with tempting flavors like mint," The Burlington County Times, January 22, 2020

Also of possible interest:

Public hearing before Assembly Military and Veterans' Affairs Committee : the public hearing will be held in accordance with Article IX, paragraph I of the New Jersey Constitution and Rule 19:3 of the General Assembly on the following Assembly Concurrent Resolution: Assembly Concurrent

Resolution 57 "Proposes constitutional amendment to extend veterans' property tax deduction and veterans' property tax exemption to veterans who did not serve in time of war or other emergency"

[December 6, 2019, Trenton, New Jersey]

Call number: 974.90 T235, 2019b

Online at: <http://hdl.handle.net/10929/56368>

Rwh/cl

P.L. 2019, CHAPTER 413, *approved January 21, 2020*

Senate Committee Substitute for

Senate, No. 2599

1 **AN ACT** concerning eligibility to receive a veterans' property tax
2 deduction and a veterans' property tax exemption and revising
3 various parts of the statutory law.

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

7
8 1. Section 1 of P.L.1948, c.259 (C.54:4-3.30) is amended to
9 read as follows:

10 1. a. The dwelling house and the lot or curtilage whereon the
11 same is erected, of any citizen and resident of this State, now or
12 hereafter honorably discharged or released under honorable
13 circumstances, from active service **[, in time of war,]** in any branch
14 of the Armed Forces of the United States, who has been or shall be
15 declared by the United States **[Veterans Administration]**
16 Department of Veterans' Affairs or its successor to have a service-
17 connected disability from paraplegia, sarcoidosis, osteochondritis
18 resulting in permanent loss of the use of both legs, or permanent
19 paralysis of both legs and lower parts of the body, or from
20 hemiplegia and has permanent paralysis of one leg and one arm or
21 either side of the body, resulting from injury to the spinal cord,
22 skeletal structure, or brain or from disease of the spinal cord not
23 resulting from any form of syphilis; or from total blindness; or from
24 amputation of both arms or both legs, or both hands or both feet, or
25 the combination of a hand and a foot; or from other service-
26 connected disability declared by the United States Veterans
27 Administration or its successor to be a total or 100% permanent
28 disability, and not so evaluated solely because of hospitalization or
29 surgery and recuperation, sustained through enemy action, or
30 accident, or resulting from disease contracted while in such active
31 service, shall be exempt from taxation, on proper claim made
32 therefor, and such exemption shall be in addition to any other
33 exemption of such person's real and personal property which now is
34 or hereafter shall be prescribed or allowed by the Constitution or by
35 law but no taxpayer shall be allowed more than one exemption
36 under this act.

37 b. (1) The surviving spouse of any such citizen and resident of
38 this State, who at the time of death was entitled to the exemption
39 provided under this act, shall be entitled, on proper claim made

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 therefor, to the same exemption as the deceased had, during the
2 surviving spouse's widowhood or widowerhood, as the case may be,
3 and while a resident of this State, for the time that the surviving
4 spouse is the legal owner thereof and actually occupies the said
5 dwelling house or any other dwelling house thereafter acquired.

6 (2) The surviving spouse of any citizen and resident of this State
7 who was honorably discharged and, after the citizen and resident's
8 death, is declared to have suffered a service-connected disability as
9 provided in subsection a. of this section, shall be entitled, on proper
10 claim made therefor, to the same exemption the deceased would
11 have become eligible for. The exemption shall continue during the
12 surviving spouse's widowhood or widowerhood, as the case may be,
13 and while a resident of this State, for the time that the surviving
14 spouse is the legal owner thereof and actually occupies the dwelling
15 house or any other dwelling house thereafter acquired.

16 c. The surviving spouse of any citizen and resident of this
17 State, who died in active service [in time of war] in any branch of
18 the Armed Forces of the United States, shall be entitled, on proper
19 claim made therefor, to an exemption from taxation on the dwelling
20 house and lot or curtilage whereon the same is erected, during the
21 surviving spouse's widowhood or widowerhood, as the case may be,
22 and while a resident of this State, for the time that the surviving
23 spouse is the legal owner thereof and actually occupies the said
24 dwelling or any other dwelling house thereafter acquired.

25 d. The surviving spouse of any citizen and resident of this State
26 who died prior to January 10, 1972, that being the effective date of
27 P.L.1971, c.398, and whose circumstances were such that, had said
28 law become effective during the deceased's lifetime, the deceased
29 would have become eligible for the exemption granted under this
30 section as amended by said law, shall be entitled, on proper claim
31 made therefor, to the same exemption as the deceased would have
32 become eligible for upon the dwelling house and lot or curtilage
33 occupied by the deceased at the time of death, during the surviving
34 spouse's widowhood or widowerhood, as the case may be, and
35 while a resident of this State, for the time that the surviving spouse
36 is the legal owner thereof and actually occupies the said dwelling
37 house on the premises to be exempted.

38 e. Nothing in this act shall be intended to include paraplegia or
39 hemiplegia resulting from locomotor ataxia or other forms of
40 syphilis of the central nervous system, or from chronic alcoholism,
41 or to include other forms of disease resulting from the veteran's own
42 misconduct which may produce signs and symptoms similar to
43 those resulting from paraplegia, osteochondritis, or hemiplegia.
44 (cf: P.L.2007, c.317, s.1)

45
46 2. Section 2 of P.L.1948, c.259 (C.54:4-3.31) is amended to
47 read as follows:

1 2. All exemptions from taxation under P.L.1948, c.259
2 (C.54:4-3.30 et seq.) shall be allowed by the assessor upon the
3 filing with him of a claim in writing under oath, made by or on
4 behalf of the person claiming the same, showing the right to the
5 exemption, briefly describing the property for which exemption is
6 claimed and having annexed thereto a certificate of the claimant's
7 honorable discharge or release under honorable circumstances, from
8 active service **【, in time of war,】** in any branch of the **【armed**
9 **forces】** Armed Forces of the United States and a certificate from the
10 United States **【Veterans Administration】** Department of Veterans'
11 Affairs or its successor, certifying to a service-connected disability
12 of such claimant of the character described in section 1 of P.L.1948,
13 c.259 (C.54:4-3.30). In the case of a claim by a surviving spouse of
14 such veteran, the claimant shall establish in writing under oath that
15 the claimant is the owner of the legal title to the premises on which
16 exemption is claimed; that the claimant occupies the dwelling house
17 on said premises as the claimant's legal residence in this State; that
18 the veteran shall have been declared, either during the veteran's
19 lifetime or after the veteran's death, by the United States **【Veterans**
20 **Administration】** Department of Veterans' Affairs to have or to have
21 had a service-connected disability of a character described in this
22 act, or, in the case of a claim for an exemption under subsection c.
23 of section 1 of P.L.1948, c.259 (C.54:4-3.30), that the veteran shall
24 have been declared to have died in active service **【in time of war】**;
25 that the veteran was entitled to an exemption provided for in this
26 act, except for an exemption under paragraph (2) of subsection b.
27 and subsection c. of section 1 hereof, at the time of death; and that
28 the claimant is a resident of this State and has not remarried. Such
29 exemptions shall be allowed and prorated by the assessor for the
30 remainder of any taxable year from the date the claimant shall have
31 acquired title to the real property intended to be exempt by this act.
32 Where a portion of a multiple-family building or structure occupied
33 by the claimant is the subject of such exemption, the assessor shall
34 aggregate the assessment on the lot or curtilage and building or
35 structure and allow an exemption of that percentage of the
36 aggregate assessment as the value of the portion of the building or
37 structure occupied by the claimant bears to the value of the entire
38 building or structure.

39 (cf: P.L.2007, c.317, s.2)

40

41 3. Section 1 of P.L.1963, c.171 (C.54:4-8.10) is amended to
42 read as follows:

43 1. (a) **【**"Active service in time of war" means active service by
44 a person, while in the United States Armed Forces, at some time
45 during one of the following periods:

1 Operation "Iraqi Freedom", on or after the date the President of
2 the United States or the United States Secretary of Defense
3 designates as the inception date of that operation, who served in
4 Iraq or in another area in the region in direct support of that
5 operation for a period, continuously or in the aggregate, of at least
6 14 days in such active service commencing on or before the date the
7 President of the United States or the United States Secretary of
8 Defense designates as the termination date of that operation;
9 provided, that any person receiving an actual service-incurred injury
10 or disability while engaged in such service shall be classed as a
11 veteran whether or not that person has completed the 14 days'
12 service as herein provided;

13 The period of rescue and recovery of the victims of the terrorist
14 attack on the World Trade Center in New York, New York, on
15 September 11, 2001, who served on the pile of rubble that resulted
16 from the attacks on the World Trade Center in direct support of that
17 rescue and recovery effort for a period, continuously or in the
18 aggregate, of at least 14 days in such active service commencing on
19 September 11, 2001 and ending on May 30, 2002; provided, that
20 any person receiving an actual service-incurred injury or disability
21 while engaged in such service shall be classed as a veteran whether
22 or not that person has completed the 14 days' service as herein
23 provided;

24 Operation "Enduring Freedom", on or after September 11, 2001,
25 who served in a theater of operation and in direct support of that
26 operation for a period, continuously or in the aggregate, of at least
27 14 days in such active service commencing on or before the date the
28 President of the United States or the United States Secretary of
29 Defense designates as the termination date of that operation;
30 provided, that any person receiving an actual service-incurred injury
31 or disability while engaged in such service shall be classed as a
32 veteran whether or not that person has completed the 14 days'
33 service as herein provided;

34 Operation "Restore Hope" in Somalia, on or after December 5,
35 1992, or the date of inception of that operation as proclaimed by the
36 President of the United States or Congress, whichever date is
37 earliest, who has served in Somalia or on board any ship actively
38 engaged in patrolling the territorial waters of that nation for a
39 period, continuously or in the aggregate, of at least 14 days in such
40 active service commencing on or before March 31, 1994; provided
41 that any person receiving an actual service-incurred injury or
42 disability shall be classed as a veteran whether or not that person
43 has completed the 14-day service as herein provided;

44 Operations "Joint Endeavor" and "Joint Guard" in the Republic
45 of Bosnia and Herzegovina, on or after November 20, 1995, who
46 served in such active service in direct support of one or both of the
47 operations for at least 14 days, continuously or in the aggregate,

1 commencing on or before June 20, 1998, and (1) was deployed in
2 that nation or in another area in the region, or (2) was on board a
3 United States naval vessel operating in the Adriatic Sea, or (3)
4 operated in airspace above the Republic of Bosnia and
5 Herzegovina; provided that any person receiving an actual service-
6 incurred injury or disability shall be classed as a veteran whether or
7 not that person completed the 14-day service requirement;

8 Operation Northern Watch and Operation Southern Watch, on or
9 after August 27, 1992, or the date of inception of that operation, as
10 proclaimed by the President of the United States, Congress or
11 United States Secretary of Defense, whichever date of inception is
12 earliest, who served in the theater of operation, including in the
13 Arabian peninsula and the Persian Gulf, and in direct support of that
14 operation for a period, continuously or in the aggregate, of at least
15 14 days in such active service, commencing on or before the date of
16 termination as proclaimed by the President of the United States,
17 Congress or United States Secretary of Defense, whichever date of
18 termination is the latest; provided, that any person receiving an
19 actual service-incurred injury or disability while engaged in such
20 service shall be classed as a veteran whether or not that person has
21 completed the 14 days' service as herein provided;

22 Operation "Desert Shield/Desert Storm" mission in the Arabian
23 peninsula and the Persian Gulf, on or after August 2, 1990 or the
24 date of inception of that operation, as proclaimed by the President
25 of the United States or Congress, whichever date of inception is
26 earliest, who has served in the Arabian peninsula or on board any
27 ship actively engaged in patrolling the Persian Gulf for a period,
28 continuous or in the aggregate, of at least 14 days commencing on
29 or before the date of termination of that mission, as proclaimed by
30 the President of the United States or Congress, whichever date of
31 termination is the latest, in such active service; provided, that any
32 person receiving an actual service-incurred injury or disability shall
33 be classed as a veteran whether or not that person has completed the
34 14 days' service as herein provided;

35 The Panama peacekeeping mission, on or after December 20,
36 1989 or the date of inception of that mission, as proclaimed by the
37 President of the United States or Congress, whichever date of
38 inception is earliest, who has served in Panama or on board any ship
39 actively engaged in patrolling the territorial waters of that nation for
40 a period, continuous or in the aggregate, of at least 14 days
41 commencing on or before January 31, 1990 or the date of
42 termination of that mission, as proclaimed by the President of the
43 United States or Congress, whichever date of termination is the
44 latest, in such active service; provided, that any person receiving an
45 actual service-incurred injury or disability shall be classed as a
46 veteran whether or not that person has completed the 14 days'
47 service as herein provided;

1 The Grenada peacekeeping mission, on or after October 23,
2 1983, who has served in Grenada or on board any ship actively
3 engaged in patrolling the territorial waters of that nation for a
4 period, continuous or in the aggregate, of at least 14 days
5 commencing on or before November 21, 1983 or the date of
6 termination of that mission as proclaimed by the President of the
7 United States or Congress, whichever date of termination is the
8 latest, in such active service; provided, that any person receiving an
9 actual service-incurred injury or disability shall be classed as a
10 veteran whether or not that person has completed the 14 days'
11 service as herein provided;

12 The Lebanon peacekeeping mission, on or after September 26,
13 1982, who has served in Lebanon or on board any ship actively
14 engaged in patrolling the territorial waters of that nation for a
15 period, continuous or in the aggregate, of at least 14 days
16 commencing on or before December 1, 1987 or the date of
17 termination of that mission, as proclaimed by the President of the
18 United States or Congress, whichever date of termination is the
19 latest, in such active service; provided, that any person receiving an
20 actual service-incurred injury or disability shall be classed as a
21 veteran whether or not that person has completed the 14 days'
22 service as herein provided;

23 The Vietnam conflict, December 31, 1960, to May 7, 1975;

24 The Lebanon crisis, on or after July 1, 1958, who has served in
25 Lebanon or on board any ship actively engaged in patrolling the
26 territorial waters of that nation for a period, continuous or in the
27 aggregate, of at least 14 days commencing on or before November
28 1, 1958 or the date of termination of that conflict, as proclaimed by
29 the President of the United States or Congress, whichever date of
30 termination is the latest, in such active service; provided, that any
31 person receiving an actual service-incurred injury or disability shall
32 be classed as a veteran whether or not that person has completed the
33 14 days' service as herein provided;

34 The Korean conflict, June 23, 1950 to January 31, 1955;

35 World War II, September 16, 1940 to December 31, 1946;

36 World War I, April 6, 1917 to November 11, 1918, and in the
37 case of service with the United States military forces in Russia,
38 April 6, 1917 to April 1, 1920;

39 Spanish-American War, April 21, 1898 to August 13, 1898;

40 Civil War, April 15, 1861 to May 26, 1865; or, as to any
41 subsequent war, during the period from the date of declaration of
42 war to the date on which actual hostilities shall cease. **】** (Deleted by
43 amendment, P.L. _____, c. _____ (pending before the Legislature as this
44 bill)

45 (b) "Assessor" means the assessor, board of assessors or any
46 other official or body of a taxing district charged with the duty of

1 assessing real and personal property for the purpose of general
2 taxation.

3 (c) "Collector" means the collector or receiver of taxes of a
4 taxing district.

5 (d) "Honorably discharged or released under honorable
6 circumstances from active service **[in time of war,]**" means and
7 includes every form of separation from active, full-time duty with
8 military or naval pay and allowances in some branch of the Armed
9 Forces of the United States **[in time of war]**, other than those
10 marked "dishonorable," "undesirable," "bad conduct," "by sentence
11 of general court martial," "by sentence of summary court martial" or
12 similar expression indicating that the discharge or release was not
13 under honorable circumstances. A disenrollment certificate or other
14 form of release terminating temporary service in a military or naval
15 branch of the armed forces rendered on a voluntary and part-time
16 basis without pay, or a release from or deferment of induction into
17 the active military or naval service shall not be deemed to be
18 included in the aforementioned phrase.

19 (e) "Pre-tax year" means the particular calendar year
20 immediately preceding the "tax year."

21 (f) "Resident" means one legally domiciled within the State of
22 New Jersey. Mere seasonal or temporary residence within the State,
23 of whatever duration, shall not constitute domicile within the State
24 for the purposes of this act. Absence from this State for a period of
25 12 months shall be prima facie evidence of abandonment of
26 domicile in this State. The burden of establishing legal domicile
27 within the State shall be upon the claimant.

28 (g) "Tax year" means the particular calendar year in which the
29 general property tax is due and payable.

30 (h) "Veteran" means any citizen and resident of this State
31 honorably discharged or released under honorable circumstances
32 from active service **[in time of war]** in any branch of the Armed
33 Forces of the United States.

34 (i) "Veteran's deduction" means the deduction against the taxes
35 payable by any person, allowable pursuant to this act.

36 (j) "Surviving spouse" means the surviving wife or husband of
37 any of the following, while he or she is a resident of this State,
38 during widowhood or widowerhood:

39 1. A citizen and resident of this State who has died or shall die
40 while on active duty **[in time of war]** in any branch of the Armed
41 Forces of the United States; or

42 2. A citizen and resident of this State who has had or shall
43 hereafter have active service **[in time of war]** in any branch of the
44 Armed Forces of the United States and who died or shall die while
45 on active duty in a branch of the Armed Forces of the United States;
46 or

1 3. A citizen and resident of this State who has been or may
2 hereafter be honorably discharged or released under honorable
3 circumstances from active service **【in time of war】** in any branch of
4 the Armed Forces of the United States.

5 (k) "Cooperative" means a housing corporation or association
6 incorporated or organized under the laws of New Jersey which
7 entitles a shareholder thereof to possess and occupy for dwelling
8 purposes a house, apartment or other structure owned or leased by
9 the corporation or association.

10 (l) "Mutual housing corporation" means a corporation not-for-
11 profit incorporated under the laws of New Jersey on a mutual or
12 cooperative basis within the scope of section 607 of the "National
13 Defense Housing Act," Pub.L.76-849 (42 U.S.C.s.1521 et seq.),
14 which acquired a National Defense Housing Project pursuant to that
15 act.

16 (m) "Continuing care retirement community" means a residential
17 facility primarily for retired persons where lodging and nursing,
18 medical or other health related services at the same or another
19 location are provided as continuing care to a resident of the facility
20 pursuant to an agreement effective for the life of the resident and in
21 consideration of the payment of an entrance fee with or without
22 other periodic charges, which agreement requires the individual to
23 bear a share of the property taxes that are assessed upon the
24 continuing care retirement community, if a share is attributable to
25 the unit that the resident occupies.

26 (cf: P.L.2019, c.203, s.1)

27
28 4. Section 2 of P.L.1963, c.171 (C.54:4-8.11) is amended to
29 read as follows:

30 2. Every person a citizen and resident of this State now or
31 hereafter honorably discharged or released under honorable
32 circumstances from active service **【in time of war】** in any branch of
33 the Armed Forces of the United States and a surviving spouse as
34 defined herein, during her widowhood or his widowerhood, and
35 while a resident of this State, shall be entitled, annually, on proper
36 claim being made therefor, to a deduction from the amount of any
37 tax bill for taxes on real or personal property or both in the sum of
38 \$100 in tax year 2000, \$150 in tax year 2001, \$200 in tax year
39 2002, and \$250 in each subsequent tax year, or if the amount of any
40 such tax shall be less than \$100 in tax year 2000, \$150 in tax year
41 2001, \$200 in tax year 2002, and \$250 in each subsequent tax year,
42 to a cancellation thereof. A person otherwise eligible for the
43 veterans' deduction who is a resident of a continuing care retirement
44 community shall receive the amount of the deduction to the extent
45 of the share of the taxes assessed against the real property of the
46 continuing care retirement community that is attributable to the unit
47 that the resident occupies. The continuing care retirement

1 community shall provide that amount as a payment or credit to the
2 resident for the amount of the property tax credit received by the
3 continuing care retirement community. That payment or credit shall
4 be made to the resident no later than 30 days after the continuing
5 care retirement community receives the property tax bill on which
6 the credit appears.

7 (cf: P.L.2019, c.203, s.2)

8

9 5. Section 3 of P.L.1963, c.171 (C.54:4-8.12) is amended to
10 read as follows:

11 3. No veteran's deduction from taxes assessed against real and
12 personal property, as provided herein, shall be allowed except upon
13 written application therefor, which application shall be on a form
14 prescribed by the Director of the Division of Taxation, in the
15 Department of the Treasury, and provided for the use of claimants
16 hereunder by the governing body of the municipality constituting
17 the taxing district in which such claim is to be filed and the
18 application has been approved as provided in this act. An assessor
19 shall not require the filing of an application for a veteran's
20 deduction under this act of any person who has filed, or shall file, a
21 claim for an exemption from taxation under chapter 184 of the laws
22 of 1951, on or before December 31, 1963, but shall approve a
23 veteran's deduction for such person, if it appears from such claim
24 for exemption that such person meets all the other prerequisites
25 required by law for the approval of a claim for a veteran's
26 deduction. Each assessor may at any time inquire into the right of a
27 claimant to the continuance of a veteran's deduction hereunder and
28 for that purpose he may require the filing of a new application or
29 the submission of such proof as he shall deem necessary to
30 determine the right of the claimant to continuance of such
31 deduction. No application for a veteran's deduction based upon
32 service in the Armed Forces of the United States shall be allowed
33 unless there is annexed thereto a copy, which may be photostatic, of
34 claimant's certificate of honorable discharge or of his certificate of
35 release under honorable circumstances from active service **【in time**
36 **of war】** in a branch of the Armed Forces of the United States. In
37 the case of an application by a surviving spouse said application
38 shall not be allowed unless it clearly establishes that:

39 (a) Claimant's spouse died while on active duty in a branch of
40 the Armed Forces of the United States, having had active service
41 **【in time of war, as herein defined,】** in a branch of the Armed
42 Forces of the United States, or in the case of a surviving spouse of a
43 veteran, claimant shall establish that the veteran was honorably
44 discharged or released under honorable circumstances from active
45 service **【in time of war】** in any branch of the Armed Forces of the
46 United States, (b) claimant's spouse was a citizen and resident of
47 this State at the time of death, (c) claimant was the spouse of the

1 veteran at the time of the veteran's death, and (d) claimant is a
2 resident of this State and has not remarried.

3 (cf: P.L.1997, c.30, s.1)

4

5 6. Section 8 of P.L.1963, c.171 (C.54:4-8.17) is amended to
6 read as follows:

7 8. No person shall be allowed a veteran's deduction from the
8 tax assessed against real and personal property of more than \$100 in
9 the aggregate in tax year 2000, \$150 in the aggregate in tax year
10 2001, \$200 in the aggregate in tax year 2002 and \$250 in the
11 aggregate in any subsequent tax year, but a veteran's deduction may
12 be claimed in any taxing district in which the claimant has taxable
13 property and may be apportioned, at the claimant's option, between
14 two or more taxing districts; provided such claims shall not exceed
15 \$100 in the aggregate in tax year 2000, \$150 in the aggregate in tax
16 year 2001, \$200 in the aggregate in tax year 2002 and \$250 in the
17 aggregate in any subsequent tax year. If a surviving spouse, as
18 herein defined, shall have been honorably discharged or released
19 under honorable circumstances from active service **[in time of war]**
20 in any branch of the Armed Forces of the United States, the
21 surviving spouse shall be entitled to a veteran's deduction for each
22 status. The veteran's deductions herein provided shall be in
23 addition to any exemptions now or hereafter provided by any other
24 statute for disabled veterans or surviving spouses, as herein defined,
25 and in addition to any deductions provided under P.L.1963, c.172
26 (C.54:4-8.40 et seq.) for senior citizens and the permanently and
27 totally disabled, and certain surviving spouses thereof, to which the
28 claimant is entitled. In addition, a claimant may receive any
29 homestead rebate or credit provided by law.

30 (cf: P.L.2000, c.9, s.2)

31

32 7. Section 2 of P.L.1971, c.398 (C.54:4-3.33a) is repealed.

33

34 8. This act shall take effect immediately, but shall remain
35 inoperative until the approval by the voters of a constitutional
36 amendment authorizing the extension of the veterans' property tax
37 deduction and the veterans' property tax exemption to citizens and
38 residents of the State now or hereafter honorably discharged or
39 released under honorable circumstances from active service who did
40 not serve in time of war or other emergency.

41

42

43

44 _____
45 Authorizes veterans' property tax exemption and veterans'
46 property tax deduction for honorably discharged veterans of United
47 States Armed Forces who did not serve in time of war or other
emergency.

SENATE, No. 2599

STATE OF NEW JERSEY 218th LEGISLATURE

INTRODUCED MAY 21, 2018

Sponsored by:

Senator CHRISTOPHER "KIP" BATEMAN

District 16 (Hunterdon, Mercer, Middlesex and Somerset)

Senator JAMES BEACH

District 6 (Burlington and Camden)

Co-Sponsored by:

Senator A.R.Bucco

SYNOPSIS

Expands eligibility to receive the veteran's property tax deduction and the veteran's property tax exemption.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 6/5/2018)

S2599 BATEMAN, BEACH

2

1 AN ACT concerning eligibility to receive a veterans' property tax
2 deduction and a veterans' property tax exemption, amending
3 P.L.1963, c.171 and P.L.1948, c.259, and supplementing chapter
4 4 of Title 54 of the Revised Statutes.

5

6 **BE IT ENACTED** by the Senate and General Assembly of the State
7 of New Jersey:

8

9 1. Section 1 of P.L.1948, c.259 (C.54:4-3.30) is amended to
10 read as follows:

11 1. a. The dwelling house and the lot or curtilage whereon the
12 same is erected, of any **[citizen and]** resident of this State, **[now or**
13 **hereafter]** honorably discharged or released under honorable
14 circumstances **[,]** from **[active service, in time of war, in any**
15 **branch of]** the Armed Forces of the United States or a reserve
16 component thereof, who has been **[or shall be]** declared by the
17 United States **[Veterans Administration]** Department of Veterans'
18 Affairs or its successor to have a service-connected **[disability from**
19 **paraplegia, sarcoidosis, osteochondritis resulting in permanent loss**
20 **of the use of both legs, or permanent paralysis of both legs and**
21 **lower parts of the body, or from hemiplegia and has permanent**
22 **paralysis of one leg and one arm or either side of the body, resulting**
23 **from injury to the spinal cord, skeletal structure, or brain or from**
24 **disease of the spinal cord not resulting from any form of syphilis; or**
25 **from total blindness; or from amputation of both arms or both legs,**
26 **or both hands or both feet, or the combination of a hand and a foot;**
27 **or from other service-connected disability declared by the United**
28 **States Veterans Administration or its successor to be a total or]**
29 **100% total and permanent disability, [and not so evaluated solely**
30 **because of hospitalization or surgery and recuperation, sustained**
31 **through enemy action, or accident, or resulting from disease**
32 **contracted while in such active service,]** shall be exempt from
33 taxation, on proper claim made therefor **[, and such]**. An exemption
34 under this section shall be in addition to any other exemption of
35 such person's real **[and personal]** property which **[now]** is **[or**
36 **hereafter shall be]** prescribed or allowed by the Constitution or by
37 law but no taxpayer shall be allowed more than one exemption
38 under this act.

39 b. (1) The surviving spouse of any such **[citizen and]**
40 resident of this State, who at the time of death was entitled to the
41 exemption provided under this act, shall be entitled, on proper claim
42 made therefor, to the same exemption **[as the deceased had]**, during
43 the surviving spouse's widowhood or widowerhood **[, as the case**

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 may be,] and while a resident of this State, [for the time] provided
2 that the surviving spouse is the legal owner [thereof and actually
3 occupies the said] and occupant of the dwelling house [or any other
4 dwelling house thereafter acquired] for which the exemption is
5 claimed.

6 (2) The surviving spouse of any [citizen and] resident of this
7 State who was honorably discharged and, after the [citizen and]
8 resident's death, is declared to have suffered a service-connected
9 disability as provided in subsection a. of this section, shall be
10 entitled, on proper claim made therefor, to the same exemption the
11 deceased would have become eligible for. The exemption shall
12 continue during the surviving spouse's widowhood or widowerhood
13 [, as the case may be,] and while a resident of this State, [for the
14 time] provided that the surviving spouse is the legal owner [thereof
15 and actually occupies] and occupant of the dwelling house [or any
16 other dwelling house thereafter acquired] for which the exemption
17 is claimed.

18 c. The surviving spouse of any [citizen and] resident of this
19 State, who died in active service in [time of war in any branch of]
20 the Armed Forces of the United States or a reserve component
21 thereof as a result of a service-connected injury or disease, shall be
22 entitled, on proper claim made therefor, to an exemption from
23 taxation on the dwelling house and lot or curtilage whereon the
24 same is erected, during the surviving spouse's widowhood or
25 widowerhood [, as the case may be,] and while a resident of this
26 State, [for the time] provided that the surviving spouse is the legal
27 owner [thereof and actually occupies the said dwelling or any
28 other] and occupant of the dwelling house [thereafter acquired] for
29 which the exemption is claimed.

30 d. The surviving spouse of any citizen and resident of this State
31 who died prior to [January 10, 1972, that being] the effective date
32 of [P.L.1971, c.398] P.L. , c. (pending before the Legislature as
33 this bill), and whose circumstances were such that, had said law
34 become effective during the deceased's lifetime, the deceased would
35 have become eligible for the exemption granted under this section
36 as amended by said law, shall be entitled, on proper claim made
37 therefor, to the same exemption [as the deceased would have
38 become eligible for upon the dwelling house and lot or curtilage
39 occupied by the deceased at the time of death,] during the surviving
40 spouse's widowhood or widowerhood [, as the case may be,] and
41 while a resident of this State, [for the time] provided that the
42 surviving spouse is the legal owner [thereof and actually occupies
43 the said] and occupant of the dwelling house [on the premises to be
44 exempted] for which the exemption is claimed.

45 e. [Nothing in this act shall be intended to include paraplegia
46 or hemiplegia resulting from locomotor ataxia or other forms of

1 syphilis of the central nervous system, or from chronic alcoholism,
2 or to include other forms of disease resulting from the veteran's own
3 misconduct which may produce signs and symptoms similar to
4 those resulting from paraplegia, osteochondritis, or hemiplegia】
5 (Deleted by amendment, P.L. , c.) (pending before the
6 Legislature as this bill).
7 (cf: P.L.2007, c.317, s.1)
8

9 2. Section 2 of P.L.1948, c.259 (C.54:4-3.31) is amended to
10 read as follows:

11 2. 【All exemptions from taxation under P.L.1948, c.259
12 (C.54:4-3.30 et seq.) shall be allowed by the assessor upon the
13 filing with him of a claim in writing under oath, made by or on
14 behalf of the person claiming the same, showing the right to the
15 exemption, briefly describing】 A municipal tax assessor shall allow
16 an exemption under section 1 of P.L.1948, c.259 (C.54:4-3.30) to a
17 claimant when the claimant, or a person acting on behalf of the
18 claimant, files with the assessor a claim in writing under oath that
19 contains: (1) a brief description of the property for which exemption
20 is claimed 【and having annexed thereto】 ; (2) a certificate of the
21 claimant's honorable discharge or release under honorable
22 circumstances 【,】 from active service 【, in time of war,】 in 【any
23 branch of the armed forces】 the Armed Forces of the United States
24 or a reserve component thereof; and (3) a certificate from the
25 United States 【Veterans Administration】 Department of Veterans'
26 Affairs or its successor, certifying to a service-connected disability
27 of 【such】 the claimant of the character described in section 1 of
28 P.L.1948, c.259 (C.54:4-3.30). In the case of a claim by a surviving
29 spouse of such veteran, the claimant shall establish in writing under
30 oath that (1) the claimant is the owner of the legal title to the
31 premises on which exemption is claimed; (2) that the claimant
32 occupies the dwelling house on said premises as the claimant's legal
33 residence in this State; (3) that the veteran 【shall have been】 was
34 declared, either during the veteran's lifetime or after the veteran's
35 death, by the United States 【Veterans Administration】 Department
36 of Veterans' Affairs to have or to have had a service-connected
37 disability of a character described in 【this act】 section 1 of
38 P.L.1948, c.259 (C.54:4-3.30), or, in the case of a claim for an
39 exemption under subsection c. of 【section 1 of P.L.1948, c.259
40 (C.54:4-3.30)】 that section, that the veteran 【shall have been】 was
41 declared to have died in active service 【in time of war】; (4) that the
42 veteran was entitled to an exemption provided 【for in this act】
43 under section 1 of P.L.1948, c.259 (C.54:4-3.30), except for an
44 exemption under paragraph (2) of subsection b. and subsection c. or
45 d. of section 1 【hereof】 of that section, at the time of death; and (5)
46 that the claimant is a resident of this State and has not remarried.

1 **【Such exemptions】** Exemptions provided for under section 1 of
2 P.L.1948, c.259 (C.54:4-3.30 et seq.) shall be allowed and prorated
3 by the assessor for the remainder of any taxable year from the date
4 the claimant shall have acquired title to the real property intended to
5 be exempt by this act. Where a portion of a multiple-family
6 building or structure occupied by the claimant is the subject of such
7 exemption, the assessor shall aggregate the assessment on the lot or
8 curtilage and building or structure and allow an exemption of that
9 percentage of the aggregate assessment as the value of the portion
10 of the building or structure occupied by the claimant bears to the
11 value of the entire building or structure.
12 (cf: P.L.2007, c.317, s.2)

13
14 3. Section 1 of P.L.1963, c.171 (C.54:4-8.10) is amended to
15 read as follows:

16 1. (a) **【**"Active service in time of war" means active service
17 by a person, while in the United States Armed Forces, at some time
18 during one of the following periods:

19 Operation "Iraqi Freedom", on or after the date the President of
20 the United States or the United States Secretary of Defense
21 designates as the inception date of that operation, who served in
22 Iraq or in another area in the region in direct support of that
23 operation for a period, continuously or in the aggregate, of at least
24 14 days in such active service commencing on or before the date the
25 President of the United States or the United States Secretary of
26 Defense designates as the termination date of that operation;
27 provided, that any person receiving an actual service-incurred injury
28 or disability while engaged in such service shall be classed as a
29 veteran whether or not that person has completed the 14 days'
30 service as herein provided;

31 The period of rescue and recovery of the victims of the terrorist
32 attack on the World Trade Center in New York, New York, on
33 September 11, 2001, who served on the pile of rubble that resulted
34 from the attacks on the World Trade Center in direct support of that
35 rescue and recovery effort for a period, continuously or in the
36 aggregate, of at least 14 days in such active service commencing on
37 September 11, 2001 and ending on May 30, 2002; provided, that
38 any person receiving an actual service-incurred injury or disability
39 while engaged in such service shall be classed as a veteran whether
40 or not that person has completed the 14 days' service as herein
41 provided;

42 Operation "Enduring Freedom", on or after September 11, 2001,
43 who served in a theater of operation and in direct support of that
44 operation for a period, continuously or in the aggregate, of at least
45 14 days in such active service commencing on or before the date the
46 President of the United States or the United States Secretary of
47 Defense designates as the termination date of that operation;
48 provided, that any person receiving an actual service-incurred injury

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1 or disability while engaged in such service shall be classed as a
2 veteran whether or not that person has completed the 14 days'
3 service as herein provided;

4 Operation "Restore Hope" in Somalia, on or after December 5,
5 1992, or the date of inception of that operation as proclaimed by the
6 President of the United States or Congress, whichever date is
7 earliest, who has served in Somalia or on board any ship actively
8 engaged in patrolling the territorial waters of that nation for a
9 period, continuously or in the aggregate, of at least 14 days in such
10 active service commencing on or before March 31, 1994; provided
11 that any person receiving an actual service-incurred injury or
12 disability shall be classed as a veteran whether or not that person
13 has completed the 14-day service as herein provided;

14 Operations "Joint Endeavor" and "Joint Guard" in the Republic
15 of Bosnia and Herzegovina, on or after November 20, 1995, who
16 served in such active service in direct support of one or both of the
17 operations for at least 14 days, continuously or in the aggregate,
18 commencing on or before June 20, 1998, and (1) was deployed in
19 that nation or in another area in the region, or (2) was on board a
20 United States naval vessel operating in the Adriatic Sea, or (3)
21 operated in airspace above the Republic of Bosnia and
22 Herzegovina; provided that any person receiving an actual service-
23 incurred injury or disability shall be classed as a veteran whether or
24 not that person completed the 14-day service requirement;

25 Operation Northern Watch and Operation Southern Watch, on or
26 after August 27, 1992, or the date of inception of that operation, as
27 proclaimed by the President of the United States, Congress or
28 United States Secretary of Defense, whichever date of inception is
29 earliest, who served in the theater of operation, including in the
30 Arabian peninsula and the Persian Gulf, and in direct support of that
31 operation for a period, continuously or in the aggregate, of at least
32 14 days in such active service, commencing on or before the date of
33 termination as proclaimed by the President of the United States,
34 Congress or United States Secretary of Defense, whichever date of
35 termination is the latest; provided, that any person receiving an
36 actual service-incurred injury or disability while engaged in such
37 service shall be classed as a veteran whether or not that person has
38 completed the 14 days' service as herein provided;

39 Operation "Desert Shield/Desert Storm" mission in the Arabian
40 peninsula and the Persian Gulf, on or after August 2, 1990 or the
41 date of inception of that operation, as proclaimed by the President
42 of the United States or Congress, whichever date of inception is
43 earliest, who has served in the Arabian peninsula or on board any
44 ship actively engaged in patrolling the Persian Gulf for a period,
45 continuous or in the aggregate, of at least 14 days commencing on
46 or before the date of termination of that mission, as proclaimed by
47 the President of the United States or Congress, whichever date of
48 termination is the latest, in such active service; provided, that any

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1 person receiving an actual service-incurred injury or disability shall
2 be classed as a veteran whether or not that person has completed the
3 14 days' service as herein provided;

4 The Panama peacekeeping mission, on or after December 20,
5 1989 or the date of inception of that mission, as proclaimed by the
6 President of the United States or Congress, whichever date of
7 inception is earliest, who has served in Panama or on board any ship
8 actively engaged in patrolling the territorial waters of that nation for
9 a period, continuous or in the aggregate, of at least 14 days
10 commencing on or before January 31, 1990 or the date of
11 termination of that mission, as proclaimed by the President of the
12 United States or Congress, whichever date of termination is the
13 latest, in such active service; provided, that any person receiving an
14 actual service-incurred injury or disability shall be classed as a
15 veteran whether or not that person has completed the 14 days'
16 service as herein provided;

17 The Grenada peacekeeping mission, on or after October 23,
18 1983, who has served in Grenada or on board any ship actively
19 engaged in patrolling the territorial waters of that nation for a
20 period, continuous or in the aggregate, of at least 14 days
21 commencing on or before November 21, 1983 or the date of
22 termination of that mission as proclaimed by the President of the
23 United States or Congress, whichever date of termination is the
24 latest, in such active service; provided, that any person receiving an
25 actual service-incurred injury or disability shall be classed as a
26 veteran whether or not that person has completed the 14 days'
27 service as herein provided;

28 The Lebanon peacekeeping mission, on or after September 26,
29 1982, who has served in Lebanon or on board any ship actively
30 engaged in patrolling the territorial waters of that nation for a
31 period, continuous or in the aggregate, of at least 14 days
32 commencing on or before December 1, 1987 or the date of
33 termination of that mission, as proclaimed by the President of the
34 United States or Congress, whichever date of termination is the
35 latest, in such active service; provided, that any person receiving an
36 actual service-incurred injury or disability shall be classed as a
37 veteran whether or not that person has completed the 14 days'
38 service as herein provided;

39 The Vietnam conflict, December 31, 1960, to May 7, 1975;

40 The Lebanon crisis, on or after July 1, 1958, who has served in
41 Lebanon or on board any ship actively engaged in patrolling the
42 territorial waters of that nation for a period, continuous or in the
43 aggregate, of at least 14 days commencing on or before November
44 1, 1958 or the date of termination of that conflict, as proclaimed by
45 the President of the United States or Congress, whichever date of
46 termination is the latest, in such active service; provided, that any
47 person receiving an actual service-incurred injury or disability shall

1 be classed as a veteran whether or not that person has completed the
2 14 days' service as herein provided;

3 The Korean conflict, June 23, 1950 to January 31, 1955;

4 World War II, September 16, 1940 to December 31, 1946;

5 World War I, April 6, 1917 to November 11, 1918, and in the
6 case of service with the United States military forces in Russia,
7 April 6, 1917 to April 1, 1920;

8 Spanish-American War, April 21, 1898 to August 13, 1898;

9 Civil War, April 15, 1861 to May 26, 1865; or, as to any
10 subsequent war, during the period from the date of declaration of
11 war to the date on which actual hostilities shall cease] (Deleted by
12 amendment, P.L. , c.) (pending before the Legislature as this
13 bill).

14 (b) "Assessor" means the assessor, board of assessors or any
15 other official or body of a taxing district charged with the duty of
16 assessing real and personal property for the purpose of general
17 taxation.

18 (c) "Collector" means the collector or receiver of taxes of a
19 taxing district.

20 (d) "Honorably discharged or released under honorable
21 circumstances **【**from active service in time of war,**】**" means **【**and
22 **includes】** every form of separation from active**【**, full-time duty with
23 military or naval pay and allowances in some branch of the**】** service
24 in the Armed Forces of the United States **【**in time of war**】** or from
25 military service in a reserve component thereof, other than those
26 marked "dishonorable," "undesirable," "bad conduct," "by sentence
27 of general court martial," "by sentence of summary court martial" or
28 similar expression indicating that the discharge or release was not
29 under honorable circumstances. **【A】** "Honorably discharged or
30 released under honorable circumstances" shall not include a
31 disenrollment certificate or other form of release terminating
32 temporary service in **【**a military or naval branch of the armed
33 forces**】** the Armed Forces of the United States or a reserve
34 component thereof rendered on a voluntary and part-time basis
35 without pay, or a release from or deferment of induction into **【**the**】**
36 active **【**military or naval**】** service **【**shall not be deemed to be
37 included in the aforementioned phrase**】** of the Armed Forces of the
38 United States, or military service in a reserve component thereof.

39 (e) "Pre-tax year" means the particular calendar year
40 immediately preceding the "tax year."

41 (f) "Resident" means one legally domiciled within the State of
42 New Jersey. Mere seasonal or temporary residence within the State,
43 of whatever duration, shall not constitute domicile within the State
44 for the purposes of this act. Absence from this State for a period of
45 12 months shall be prima facie evidence of abandonment of
46 domicile in this State. The burden of establishing legal domicile
47 within the State shall be upon the claimant.

1 (g) "Tax year" means the particular calendar year in which the
2 general property tax is due and payable.

3 (h) "Veteran" means any **【citizen and】** resident of this State
4 who served at least 90 days of active service in the Armed Forces of
5 the United States, excluding any period of service for basic training
6 or as a cadet or midshipman at one of the service academies, or
7 served as a member of reserve component of the Armed Forces of
8 the United States for entire period of which called to federal active
9 service, not including active duty for training, and was honorably
10 discharged or released therefrom under honorable circumstances
11 **【from active service in time of war in any branch of the Armed**
12 **Forces of the United States】**. A person who served fewer than 90
13 days of active service or who served less than the entire period to
14 which called to active service shall be classed as a veteran if that
15 person has been honorably discharged or released under honorable
16 circumstances from active service as a result of a service-connected
17 disability incurred as a result of such service.

18 (i) "Veteran's deduction" means the deduction against the taxes
19 payable by any person, allowable pursuant to this act.

20 (j) "Surviving spouse" means the surviving wife or husband of
21 **【any of the following,】** a veteran, or of a resident of this State who
22 died in active service in the Armed Forces of the United States or a
23 reserve component thereof, while 【he or she】 the surviving wife or
24 husband is a resident of this State, during widowhood or
25 widowerhood **【**:

26 1. A citizen and resident of this State who has died or shall die
27 while on active duty in time of war in any branch of the Armed
28 Forces of the United States; or

29 2. A citizen and resident of this State who has had or shall
30 hereafter have active service in time of war in any branch of the
31 Armed Forces of the United States and who died or shall die while
32 on active duty in a branch of the Armed Forces of the United States;
33 or

34 3. A citizen and resident of this State who has been or may
35 hereafter be honorably discharged or released under honorable
36 circumstances from active service in time of war in any branch of
37 the Armed Forces of the United States **】**.

38 (k) "Cooperative" means a housing corporation or association
39 incorporated or organized under the laws of New Jersey which
40 entitles a shareholder thereof to possess and occupy for dwelling
41 purposes a house, apartment or other structure owned or leased by
42 the corporation or association.

43 (l) "Mutual housing corporation" means a corporation not-for-
44 profit incorporated under the laws of New Jersey on a mutual or
45 cooperative basis within the scope of section 607 of the "National
46 Defense Housing Act," Pub.L.76-849 (42 U.S.C.s.1521 et seq.),

1 which acquired a National Defense Housing Project pursuant to that
2 act.

3 (cf: P.L.2017, c.134, s.1)

4

5 4. Section 2 of P.L.1963, c.171 (C.54:4-8.11) is amended to
6 read as follows:

7 2. Every **person** a citizen and resident of this State now or
8 hereafter honorably discharged or released under honorable
9 circumstances from active service in time of war in any branch of
10 the Armed Forces of the United States **veteran** and **a** surviving
11 spouse **as defined herein, during her widowhood or his**
12 **widowerhood, and while a resident of this State,** shall be entitled,
13 annually, on proper claim **being made** therefor, to a deduction
14 from the amount of any tax bill for taxes on real **or personal**
15 property **or both** in the sum of \$100 in tax year 2000, \$150 in tax
16 year 2001, \$200 in tax year 2002, and \$250 in each subsequent tax
17 year, or if the amount of any such tax shall be less than \$100 in tax
18 year 2000, \$150 in tax year 2001, \$200 in tax year 2002, and \$250
19 in each subsequent tax year, to a cancellation thereof.

20 (cf: P.L.2000, c.9, s.1)

21

22 5. Section 3 of P.L.1963, c.171 (C.54:4-8.12) is amended to
23 read as follows:

24 3. No veteran's deduction from taxes assessed against real **and**
25 **personal** property, as provided herein, shall be allowed except
26 upon written application therefor, which application shall be on a
27 form prescribed by the Director of the Division of Taxation, in the
28 Department of the Treasury, and provided for the use of claimants
29 hereunder by the governing body of the municipality constituting
30 the taxing district in which such claim is to be filed and the
31 application has been approved as provided in this act.

32 **An assessor shall not require the filing of an application for a**
33 **veteran's deduction under this act of any person who has filed, or**
34 **shall file, a claim for an exemption from taxation under chapter 184**
35 **of the laws of 1951, on or before December 31, 1963, but shall**
36 **approve a veteran's deduction for such person, if it appears from**
37 **such claim for exemption that such person meets all the other**
38 **prerequisites required by law for the approval of a claim for a**
39 **veteran's deduction.**

40 Each assessor may at any time inquire into the right of a claimant
41 to the continuance of a veteran's deduction **hereunder** and for that
42 purpose he or she may require the filing of a new application or the
43 submission of such proof as **he** shall **deem** be deemed
44 necessary to determine the right of the claimant to continuance of
45 such deduction. No application for a veteran's deduction based
46 upon active service in the Armed Forces of the United States or a
47 reserve component thereof shall be allowed unless there is annexed

1 thereto a copy **【**, which may be photostatic,**】** of the claimant's
2 certificate of honorable discharge or **【of his certificate of】** release
3 under honorable circumstances from **【active service in time of war**
4 **in a branch of】** the Armed Forces of the United States or a reserve
5 component thereof.

6 In the case of an application by a surviving spouse said
7 application shall not be allowed unless it clearly establishes that:

8 (a) Claimant's spouse died while on active **【duty】** service in **【a**
9 **branch of】** the Armed Forces of the United States **【**, having had
10 active service in time of war, as herein defined, in a branch of the
11 Armed Forces of the United States**】** or a reserve component thereof,
12 or in the case of a surviving spouse of a veteran, claimant shall
13 establish that the veteran was honorably discharged or released
14 under honorable circumstances from **【active service in time of war**
15 **in any branch of】** the Armed Forces of the United States, or a
16 reserve component thereof; (b) claimant's spouse was a **【citizen**
17 **and】** resident of this State at the time of death**【,】**; (c) claimant was
18 the spouse of the veteran at the time of the veteran's death**【,】**; and
19 (d) claimant is a resident of this State and has not remarried.

20 (cf: P.L.1997, c.30, s.1)

21
22 6. Section 4 of P.L.1963, c.171 (C.54:4-8.13) is amended to
23 read as follows:

24 4. An application for a veteran's deduction **【hereunder】** may be
25 filed with the assessor of the taxing district at any time on or before
26 December 31 of the pretax year. If so filed and approved by the
27 assessor, he or she shall allow a veteran's deduction from taxes on
28 the real **【or personal】** property **【**, or both,**】** assessed to the claimant
29 in the amount **【of the claim approved by him and】** prescribed by
30 section 2 of P.L.1963, c.171 (C.54:4-8.11). The assessor shall
31 indicate, upon the assessment list and duplicates, (1) the veteran's
32 deduction application approval **【thereof】** in such manner as shall be
33 prescribed by rules of the Director of the Division of Taxation **【**,
34 together with**】**; and (2) the proportionate share of **【such】** property
35 deemed to be owned by the claimant for the purposes of **【this act】**
36 establishing a claim to a veteran's deduction, if the claimant is not
37 the sole owner thereof. **【The】** If the application **【**, if**】** is not filed
38 with the assessor **【within the time aforementioned,】** on or before
39 December 31 of the pretax year, it may be filed with the collector
40 during the tax year **【and upon approval by】** for review. If the
41 collector **【of such】** approves the application, he or she shall
42 determine the amount of the reduction in tax to which the claimant
43 is entitled and shall allow said amount as an offset against the tax
44 then remaining unpaid. If the amount allowable as an offset **【shall**
45 **exceed】** exceeds the amount of the tax then unpaid for that tax year,
46 or if the application for a veteran's deduction is not filed with the

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1 collector until after all taxes for the tax year have been fully paid,
2 the claimant may make application to the governing body of the
3 municipality constituting the taxing district for the refund of any tax
4 overpaid, but without interest, and the governing body may, in its
5 discretion, direct the return of any tax **【deemed by it】** it deems to
6 have been overpaid by reason of claimant's failure to make timely
7 application for a veteran's deduction; provided, however, that an
8 assessor, collector or governing body shall not allow an **【no】**
9 application for a veteran's deduction for any previous tax year
10 **【shall be allowed by any assessor, collector or governing body】**.
11 Where an application for a veteran's deduction is filed with and
12 allowed by a collector **【he】**, the collector shall promptly transmit
13 such application and all exhibits attached thereto, or a **【photostatic】**
14 copy thereof, to the assessor of the taxing district. Upon receipt
15 thereof the assessor shall review the application and if approved by
16 **【him】** the assessor, it shall have the same force as if originally filed
17 with him or her.

18 (cf: P.L.1985, c.515, s.9)

19

20 7. Section 8 of P.L.1963, c.171 (C.54:4-8.17) is amended to
21 read as follows:

22 8. No person shall be allowed a veteran's deduction from the
23 tax assessed against real **【and personal】** property of more than \$100
24 in the aggregate in tax year 2000, \$150 in the aggregate in tax year
25 2001, \$200 in the aggregate in tax year 2002 and \$250 in the
26 aggregate in any subsequent tax year, but a veteran's deduction may
27 be claimed in any taxing district in which the claimant has taxable
28 property and may be apportioned, at the claimant's option, between
29 two or more taxing districts; provided such claims shall not exceed
30 \$100 in the aggregate in tax year 2000, \$150 in the aggregate in tax
31 year 2001, \$200 in the aggregate in tax year 2002 and \$250 in the
32 aggregate in any subsequent tax year. If a surviving spouse **【,** as
33 herein defined, shall have been honorably discharged or released
34 under honorable circumstances from active service in time of war in
35 any branch of the Armed Forces of the United States,**】** is also a
36 veteran, the surviving spouse shall be entitled to a veteran's
37 deduction for each status.

38 The veteran's deductions herein provided shall be in addition to
39 any exemptions now or hereafter provided by any other statute for
40 disabled veterans or surviving spouses **【,** as herein defined,**】** and in
41 addition to any deductions provided under P.L.1963, c.172 (C.54:4-
42 8.40 et seq.) for senior citizens and the permanently and totally
43 disabled, and certain surviving spouses thereof, to which the
44 claimant is entitled. In addition, a claimant may receive any
45 homestead rebate or credit provided by law.

46 (cf: P.L.2000, c.9, s.2)

1 8. (New section) Notwithstanding any other law to the
2 contrary, a resident of this State who is in active service in the
3 Armed Forces of the United States or is a member of a reserve
4 component thereof, and has not been discharged or released
5 therefrom, but who otherwise qualifies as a veteran, shall be eligible
6 for a veterans' deduction on the same basis as a veteran. Instead of
7 the certificate of honorable discharge or release under honorable
8 circumstances required to be provided to the assessor pursuant to
9 section 3 of P.L.1963, c.171 (C.54:4-8.12), the claimant shall
10 provide to the assessor, in a form and content the Adjutant General
11 shall deem appropriate, evidence of his or her status as an active
12 service member of the Armed Forces of the United States or as a
13 member of a reserve component thereof.

14

15 9. Section 2 of P.L.1971, c.398 (C.54:4-3.33a) and sections 13
16 and 14 of P.L.1963, c.171 (C.54:4-8.22 and 8.23) are repealed.

17

18 10. This act shall take effect immediately, but shall remain
19 inoperative until the adoption of an amendment to the New Jersey
20 Constitution by the voters of this State authorizing the provisions of
21 this bill.

22

23

24

STATEMENT

25

26 This bill would broaden the eligibility for the veterans' property
27 tax deduction and the veterans' property tax exemption by
28 eliminating the requirement that a veteran serve during specific
29 wars or other periods of emergency, and, in certain instances, that a
30 veteran serve in a war zone. Instead of service during specific dates
31 or in specific locations, the bill requires a veteran to serve for at
32 least 90 days, exclusive of certain types of initial training, in order
33 to be eligible for any of the primary veterans' benefits.
34 Alternatively, the bill requires a veteran of a reserve component of
35 the United States Armed Forces (including the National Guard) to
36 serve the entire period to which called to federal active service,
37 exclusive of training, in order to be eligible for the primary
38 veterans' benefits. A veteran who is discharged as the result of a
39 service-connected disability will be eligible even if the veteran has
40 not completed the 90 days' service or the period to which called to
41 federal active service.

42

43 Eligibility for the property tax deduction and the property tax
44 exemption are contingent upon voter approval of an authorizing
amendment to the State Constitution.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE COMMITTEE SUBSTITUTE FOR SENATE, No. 2599

STATE OF NEW JERSEY

DATED: JANUARY 9, 2020

The Senate Budget and Appropriations Committee reports favorably a Senate Committee Substitute No. 2599.

This committee substitute is the enabling legislation to Senate Concurrent Resolution No. 187 of 2018-2019 (SCR-187), which proposes a constitutional amendment to extend the veterans' property tax exemption for 100 percent service-disabled veterans, and the \$250 veterans' property tax deduction, to New Jersey veterans who are honorably discharged or released under honorable circumstances from active service in the United States Armed Forces, but did not serve in "time of war or other emergency" as the New Jersey Constitution currently requires. These veterans are colloquially referred to as "peacetime veterans." The committee substitute would also extend the veterans' property tax exemption and the \$250 veterans' property tax deduction to the surviving spouses of these veterans.

The committee substitute amends current law concerning the veterans' property tax deduction and the veterans' property tax exemption to remove language requiring that veterans serve in "time of war."

The committee substitute would remain inoperative until the approval by the voters of the State, at a general election, of SCR-187 or its identical Assembly counterpart, ACR-253, or a similar constitutional amendment extending the veterans' property tax exemption for 100 percent service-disabled veterans, and the \$250 veterans' property tax deduction, to New Jersey veterans who are honorably discharged or released under honorable circumstances from active service in the United States Armed Forces, but did not serve in "time of war or other emergency."

This committee substitute is identical to the Assembly Committee Substitute for Assembly Bill No. 1268.

FISCAL IMPACT:

The Office of Legislative Services (OLS) estimates that the committee substitute would result in an annual increase in State expenditures associated with the provision of property tax deductions to peacetime veterans who did not serve during a time of war or other emergency.

Using information from the United States Department of Veterans Affairs (VA) and the Department of Community Affairs, it is estimated 53,274 peacetime veterans will qualify for the property tax 2 deduction in Tax Year (TY) 2020. Assuming that each veteran receives the full deduction, the State would be expected to incur an additional cost of approximately \$13.6 million for TY 2020 as a result of the bill. Due to an estimated decline in the population of veterans over time, this State expenditure is expected to decrease to approximately \$13.0 million in TY 2021 and \$12.4 million in TY 2022.

The bill also expands eligibility for the disabled veterans' property tax exemption to include certain peacetime veterans. Using information from the VA and the New Jersey Department of the Treasury, for 2018, the OLS estimates that the bill will shift approximately \$38 million of the Statewide property tax burden to non-exempt property taxpayers. Therefore, local government revenues are not expected to decrease as a result of this bill.

LEGISLATIVE FISCAL ESTIMATE
SENATE COMMITTEE SUBSTITUTE FOR
SENATE, No. 2599
STATE OF NEW JERSEY
218th LEGISLATURE

DATED: JANUARY 15, 2020

SUMMARY

- Synopsis:** Authorizes veterans’ property tax exemption and veterans’ property tax deduction for honorably discharged veterans of United States Armed Forces who did not serve in time of war or other emergency.
- Type of Impact:** Increase in State expenditures from the Property Tax Relief Fund; increase in municipal revenues; potential increase in municipal expenditures
- Agencies Affected:** Department of the Treasury and municipalities.

Office of Legislative Services Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
State Cost Increase	\$13.6 million	\$13.0 million	\$12.4 million
Local Revenue Increase	\$266,000	\$254,000	\$243,000
Potential Local Expenditure Increase		Indeterminate	

- The Office of Legislative Services (OLS) estimates that the bill would result in an annual increase in State expenditures associated with the provision of property tax deductions to peacetime veterans who did not serve during a time of war or other emergency.
- Using information from the United States Department of Veterans Affairs and the Department of Community Affairs, it is estimated 53,274 peacetime veterans will qualify for the property tax deduction in Tax Year (TY) 2020. Assuming that each veteran receives the full deduction, the State would be expected to incur an additional cost of approximately \$13.6 million for TY 2020 as a result of the bill. Due to an estimated decline in the population of veterans over time, this State expenditure is expected to decrease to approximately \$13.0 million in TY 2021 and \$12.4 million in TY 2022.
- Municipal revenues are expected to increase by approximately \$266,000 in TY 2020 and decline slightly thereafter from the receipt of State funds equal to \$5 for each beneficiary

claiming the property tax deduction, with the funds intended to offset increased administrative expenses. This amount assumes all eligible veterans claim the deduction.

- The bill also expands eligibility for the disabled veterans' property tax exemption to include certain peacetime veterans. Using information from the United States Department of Veterans Affairs and the State Department of the Treasury for 2018, the bill will shift approximately \$38 million of the State-wide property tax levy to non-exempt taxpayers. Therefore, local government revenues are not expected to decrease as a result of this bill.
- There is the potential for an increase in municipal expenditures for administrative costs associated with the expansion of the property tax deduction and exemption to include additional beneficiaries. The extent of this increase will depend on the operations of each municipality.

BILL DESCRIPTION

The bill would make honorably discharged military veterans who did not serve during time of war or other emergency eligible for the \$250 property tax deduction and the property tax exemption granted by law to veterans with a service-connected disability. Under the bill, the surviving spouses of such veterans would also become eligible for these property tax benefits. Currently, these benefits are given only to honorably discharged military veterans who served during time of war or other emergency, and the surviving spouses thereof.

This bill would take effect immediately but remain inoperative until approval by the voters of a constitutional amendment authorizing its provisions.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS estimates that the bill would result in an annual increase in State expenditures associated with the provision of property tax deductions to veterans who did not serve during a time of war or other emergency. This increase in State expenditures in TY 2020 is estimated to be \$13.6 million. The bill also expands eligibility for the disabled veterans' property tax exemption to include totally disabled peacetime veterans. Using information from the United States Department of Veterans Affairs and the State Department of the Treasury for 2018, the bill will redistribute approximately \$38 million of the State-wide property tax levy to non-exempt taxpayers.

Veterans' Property Tax Deduction

Under current law, a person who was honorably discharged after serving in any branch of the Armed Forces of the United States during a time of war or other emergency, and the surviving spouse of any such veteran, is entitled to receive an annual \$250 property tax deduction.

Continuing care retirement communities also receive the property tax deduction on behalf of each eligible veteran that resides in the facility. A municipality applies the property tax deduction to each beneficiary's tax bill and the State is required to reimburse the municipality in an amount equal to 102 percent of the total amount of property tax deductions provided in that municipality. The State reimbursement for the maximum property tax deduction of \$250 would therefore equal \$255.

The bill provides that every honorably discharged veteran would be entitled to receive the property tax deduction, regardless of whether that veteran served during a time of war or other emergency. Consequently, the bill would increase State expenditures associated with the reimbursement of every property tax deduction that is provided to a peacetime veteran. This expenditure increase would be equal to: (1) the number of (i) property-owning peacetime veterans, and (ii) peacetime veterans who reside in a continuing care retirement community; multiplied by (2) the State reimbursement, which may not exceed \$255 for each property tax deduction.

According to information published by the United States Department of Veterans Affairs, approximately 82,553 peacetime veterans, including homeowners and renters, are expected to reside in New Jersey by 2020. The department further projects that the population of peacetime veterans in this State will be 78,719 in 2021 and 75,225 in 2022. Information from the United States Census Bureau indicates that the average homeownership rate in this State is 64 percent.

Using this information, the OLS estimates that approximately 52,834 property-owning peacetime veterans would become eligible for the veterans' property tax deduction in TY 2020. Assuming that each of these veterans will be credited with the full \$250 property tax deduction, the State is expected to incur an additional cost of approximately \$13.5 million associated with the reimbursement of TY 2020 property tax deductions for property-owning peacetime veterans. Thereafter, these additional costs are expected to decrease to approximately \$12.8 million in TY 2021 and \$12.3 million in TY 2022, reflecting the decrease in the population of peacetime veterans in the State.

According to information provided by the Department of Community Affairs in 2018, the total occupancy of all continuing care retirement communities in the State was 9,835 persons. Information from the United State Census Bureau and the department, respectively, indicates that: (1) approximately 16.9 percent of State residents over the age of 65 years are veterans; and (2) approximately 26.5 percent of all veterans in the State served during peacetime. Using this information, the OLS estimates that approximately 440 peacetime veterans reside in continuing care retirement communities. Assuming that each veteran is credited with the full \$250 property tax deduction, the State is expected to incur an additional annual cost of approximately \$112,200 associated with the reimbursement of property tax deductions for peacetime veterans who reside in continuing care retirement communities.

Consequently, the OLS estimates that the bill would increase State expenditures by approximately \$13.6 million associated with the reimbursement of municipalities for TY 2020 property tax deductions. Thereafter, the fiscal impact of the bill is expected to equal \$13 million in TY 2021 and \$12.4 million in TY 2022. Municipal revenues are expected to increase by approximately \$266,000, \$254,000, and \$243,000, respectively, during these three years from the receipt of these State funds, assuming that each eligible veteran claims the deduction.

The OLS notes that the bill also allows the surviving spouses of these peacetime veterans to receive the property tax deduction. Due to information constraints, the OLS is unable to determine the number of surviving spouses that may also qualify for the property tax deduction.

Disabled Veterans' Property Tax Exemption

As permitted under the State Constitution, current law provides a 100 percent property tax exemption for certain veterans, and the surviving spouses thereof, who: (1) were honorably discharged after serving in any branch of the Armed Forces of the United States during a time of war or other emergency; (2) suffer from a service-connected disability that was declared by the department to be a total or 100 percent permanent disability; and (3) do not reside in continuing care retirement communities or other rental premises. According to the New Jersey Department of Military and Veterans Affairs, a veteran with a disability rating of at least 60 percent, and who is declared "individually unemployable," is considered to be 100 percent permanently and totally disabled for the purposes of the property tax exemption.

The bill would increase eligibility for the disabled veterans' property tax exemption to include those veterans that did not serve during a time of war or other emergency, and their surviving spouses. The OLS expects the cost of these additional property tax exemptions to be absorbed by other property taxpayers within each municipality.

According to information published by the department, 25,590 veterans in this State were declared to have a service-connected disability rating of 70 percent or more in 2018. However, due to information constraints, the OLS is unable to identify: (1) the number of veterans with a disability rating between 60 percent and 70 percent; and (2) the number of surviving spouses of any disabled veterans. In 2018, the department estimates that approximately 26.5 percent of all veterans in New Jersey served during peacetime.

Based on this information, the OLS estimates that approximately 6,781 totally disabled peacetime veterans resided in the State in 2018, assuming that every veteran with a disability rating of 70 percent or greater, but less than 100 percent, was declared "individually unemployable." Using the average homeownership rate in this State of 64 percent, the OLS further estimates that approximately 4,340 totally disabled peacetime veterans paid property taxes in 2018.

Assuming that each of these veterans paid the average Statewide property tax of \$8,767 during that year, the provisions of this bill would have resulted in the exemption of approximately \$38 million in additional property tax payments in 2018. However, as noted, this estimate does not include the property tax exemptions that would have been provided to the surviving spouses of totally disabled peacetime veterans and those qualified peacetime veterans with a disability rating between 60 percent and 70 percent.

Consequently, the OLS notes that the bill will shift the annual property tax burden by approximately \$38 million (based on information for 2018), which will be redistributed to other non-exempt taxpayers. Given that the fiscal impact of the disabled veterans' property tax exemption is redistributed to other non-exempt taxpayers, local government revenues are not expected to decrease as a result of the bill. However, there is the potential for an increase in municipal expenditures for the administrative costs associated with the expansion of the property tax deduction and exemption to include additional beneficiaries. The extent of this increase will depend on the operations of each municipality.

Section: Local Government
Analyst: Joseph A. Pezzulo
Associate Research Analyst
Approved: Frank W. Haines III
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.).

ASSEMBLY, No. 1268

STATE OF NEW JERSEY 218th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2018 SESSION

Sponsored by:

Assemblywoman CLEOPATRA G. TUCKER

District 28 (Essex)

Assemblyman TIM EUSTACE

District 38 (Bergen and Passaic)

Assemblyman HERB CONAWAY, JR.

District 7 (Burlington)

Assemblywoman PAMELA R. LAMPITT

District 6 (Burlington and Camden)

Assemblywoman ANNETTE QUIJANO

District 20 (Union)

Co-Sponsored by:

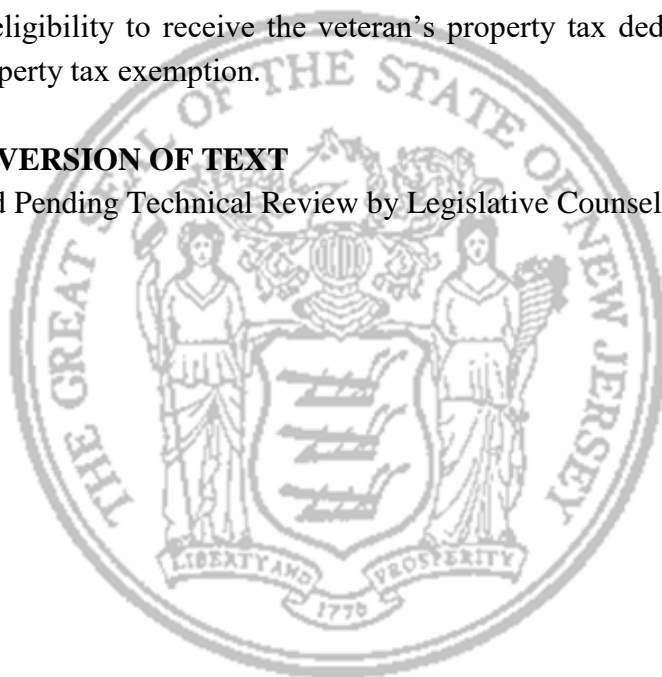
Assemblymen Benson, Webber and Assemblywoman Pinkin

SYNOPSIS

Expands eligibility to receive the veteran's property tax deduction and the veteran's property tax exemption.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



A1268 TUCKER, EUSTACE

2

1 AN ACT concerning eligibility to receive a veterans' property tax
2 deduction and a veterans' property tax exemption, amending
3 P.L.1963, c.171 and P.L.1948, c.259, and supplementing chapter
4 4 of Title 54 of the Revised Statutes.

5

6 **BE IT ENACTED** *by the Senate and General Assembly of the State*
7 *of New Jersey:*

8

9 1. Section 1 of P.L.1948, c.259 (C.54:4-3.30) is amended to
10 read as follows:

11 1. a. The dwelling house and the lot or curtilage whereon the
12 same is erected, of any **[citizen and]** resident of this State, **[now or**
13 **hereafter]** honorably discharged or released under honorable
14 circumstances **[,]** from **[active service, in time of war, in any**
15 **branch of]** the Armed Forces of the United States or a reserve
16 component thereof, who has been **[or shall be]** declared by the
17 United States **[Veterans Administration]** Department of Veterans'
18 Affairs or its successor to have a service-connected **[disability from**
19 **paraplegia, sarcoidosis, osteochondritis resulting in permanent loss**
20 **of the use of both legs, or permanent paralysis of both legs and**
21 **lower parts of the body, or from hemiplegia and has permanent**
22 **paralysis of one leg and one arm or either side of the body, resulting**
23 **from injury to the spinal cord, skeletal structure, or brain or from**
24 **disease of the spinal cord not resulting from any form of syphilis; or**
25 **from total blindness; or from amputation of both arms or both legs,**
26 **or both hands or both feet, or the combination of a hand and a foot;**
27 **or from other service-connected disability declared by the United**
28 **States Veterans Administration or its successor to be a total or]**
29 100% total and permanent disability, **[and not so evaluated solely**
30 **because of hospitalization or surgery and recuperation, sustained**
31 **through enemy action, or accident, or resulting from disease**
32 **contracted while in such active service,]** shall be exempt from
33 taxation, on proper claim made therefor **[, and such]**. An exemption
34 under this section shall be in addition to any other exemption of
35 such person's real **[and personal]** property which **[now]** is **[or**
36 **hereafter shall be]** prescribed or allowed by the Constitution or by
37 law but no taxpayer shall be allowed more than one exemption
38 under this act.

39 b. (1) The surviving spouse of any such **[citizen and]** resident
40 of this State, who at the time of death was entitled to the exemption
41 provided under this act, shall be entitled, on proper claim made
42 therefor, to the same exemption **[as the deceased had]**, during the
43 surviving spouse's widowhood or widowerhood **[, as the case may**

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 be,】 and while a resident of this State, 【for the time】 provided that
2 the surviving spouse is the legal owner 【thereof and actually
3 occupies the said】 and occupant of the dwelling house 【or any other
4 dwelling house thereafter acquired】 for which the exemption is
5 claimed.

6 (2) The surviving spouse of any 【citizen and】 resident of this
7 State who was honorably discharged and, after the 【citizen and】
8 resident's death, is declared to have suffered a service-connected
9 disability as provided in subsection a. of this section, shall be
10 entitled, on proper claim made therefor, to the same exemption the
11 deceased would have become eligible for. The exemption shall
12 continue during the surviving spouse's widowhood or widowerhood
13 【, as the case may be,】 and while a resident of this State, 【for the
14 time】 provided that the surviving spouse is the legal owner 【thereof
15 and actually occupies】 and occupant of the dwelling house 【or any
16 other dwelling house thereafter acquired】 for which the exemption
17 is claimed.

18 c. The surviving spouse of any 【citizen and】 resident of this
19 State, who died in active service in 【time of war in any branch of】
20 the Armed Forces of the United States or a reserve component
21 thereof as a result of a service-connected injury or disease, shall be
22 entitled, on proper claim made therefor, to an exemption from
23 taxation on the dwelling house and lot or curtilage whereon the
24 same is erected, during the surviving spouse's widowhood or
25 widowerhood 【, as the case may be,】 and while a resident of this
26 State, 【for the time】 provided that the surviving spouse is the legal
27 owner 【thereof and actually occupies the said dwelling or any
28 other】 and occupant of the dwelling house 【thereafter acquired】 for
29 which the exemption is claimed.

30 d. The surviving spouse of any citizen and resident of this State
31 who died prior to 【January 10, 1972, that being】 the effective date
32 of 【P.L.1971, c.398】 P.L. , c. (pending before the Legislature as
33 this bill), and whose circumstances were such that, had said law
34 become effective during the deceased's lifetime, the deceased would
35 have become eligible for the exemption granted under this section
36 as amended by said law, shall be entitled, on proper claim made
37 therefor, to the same exemption 【as the deceased would have
38 become eligible for upon the dwelling house and lot or curtilage
39 occupied by the deceased at the time of death,】 during the surviving
40 spouse's widowhood or widowerhood 【, as the case may be,】 and
41 while a resident of this State, 【for the time】 provided that the
42 surviving spouse is the legal owner 【thereof and actually occupies
43 the said】 and occupant of the dwelling house 【on the premises to be
44 exempted】 for which the exemption is claimed.

45 e. 【Nothing in this act shall be intended to include paraplegia

1 or hemiplegia resulting from locomotor ataxia or other forms of
2 syphilis of the central nervous system, or from chronic alcoholism,
3 or to include other forms of disease resulting from the veteran's own
4 misconduct which may produce signs and symptoms similar to
5 those resulting from paraplegia, osteochondritis, or hemiplegia】
6 (Deleted by amendment, P.L. , c.) (pending before the
7 Legislature as this bill).
8 (cf: P.L.2007, c.317, s.1)
9

10 2. Section 2 of P.L.1948, c.259 (C.54:4-3.31) is amended to
11 read as follows:

12 2. 【All exemptions from taxation under P.L.1948, c.259
13 (C.54:4-3.30 et seq.) shall be allowed by the assessor upon the
14 filing with him of a claim in writing under oath, made by or on
15 behalf of the person claiming the same, showing the right to the
16 exemption, briefly describing】 A municipal tax assessor shall allow
17 an exemption under section 1 of P.L.1948, c.259 (C.54:4-3.30) to a
18 claimant when the claimant, or a person acting on behalf of the
19 claimant, files with the assessor a claim in writing under oath that
20 contains: (1) a brief description of the property for which exemption
21 is claimed 【and having annexed thereto】 ; (2) a certificate of the
22 claimant's honorable discharge or release under honorable
23 circumstances 【,】 from active service 【, in time of war,】 in 【any
24 branch of the armed forces】 the Armed Forces of the United States
25 or a reserve component thereof; and (3) a certificate from the
26 United States 【Veterans Administration】 Department of Veterans'
27 Affairs or its successor, certifying to a service-connected disability
28 of 【such】 the claimant of the character described in section 1 of
29 P.L.1948, c.259 (C.54:4-3.30). In the case of a claim by a surviving
30 spouse of such veteran, the claimant shall establish in writing under
31 oath that (1) the claimant is the owner of the legal title to the
32 premises on which exemption is claimed; (2) that the claimant
33 occupies the dwelling house on said premises as the claimant's legal
34 residence in this State; (3) that the veteran 【shall have been】 was
35 declared, either during the veteran's lifetime or after the veteran's
36 death, by the United States 【Veterans Administration】 Department
37 of Veterans' Affairs to have or to have had a service-connected
38 disability of a character described in 【this act】 section 1 of
39 P.L.1948, c.259 (C.54:4-3.30), or, in the case of a claim for an
40 exemption under subsection c. of 【section 1 of P.L.1948, c.259
41 (C.54:4-3.30)】 that section, that the veteran 【shall have been】 was
42 declared to have died in active service 【in time of war】; (4) that the
43 veteran was entitled to an exemption provided 【for in this act】
44 under section 1 of P.L.1948, c.259 (C.54:4-3.30), except for an
45 exemption under paragraph (2) of subsection b. and subsection c. or
46 d. of section 1 【hereof】 of that section, at the time of death; and (5)

1 that the claimant is a resident of this State and has not remarried.
2 **【Such exemptions】** Exemptions provided for under section 1 of
3 P.L.1948, c.259 (C.54:4-3.30 et seq.) shall be allowed and prorated
4 by the assessor for the remainder of any taxable year from the date
5 the claimant shall have acquired title to the real property intended to
6 be exempt by this act. Where a portion of a multiple-family
7 building or structure occupied by the claimant is the subject of such
8 exemption, the assessor shall aggregate the assessment on the lot or
9 curtilage and building or structure and allow an exemption of that
10 percentage of the aggregate assessment as the value of the portion
11 of the building or structure occupied by the claimant bears to the
12 value of the entire building or structure.
13 (cf: P.L.2007, c.317, s.2)
14

15 3. Section 1 of P.L.1963, c.171 (C.54:4-8.10) is amended to
16 read as follows:

17 1. (a) **【**"Active service in time of war" means active service at
18 some time during one of the following periods:

19 Operation "Iraqi Freedom", on or after the date the President of
20 the United States or the United States Secretary of Defense
21 designates as the inception date of that operation, who served in
22 Iraq or in another area in the region in direct support of that
23 operation for a period, continuously or in the aggregate, of at least
24 14 days in such active service commencing on or before the date the
25 President of the United States or the United States Secretary of
26 Defense designates as the termination date of that operation;
27 provided, that any person receiving an actual service-incurred injury
28 or disability while engaged in such service shall be classed as a
29 veteran whether or not that person has completed the 14 days'
30 service as herein provided;

31 Operation "Enduring Freedom", on or after September 11, 2001,
32 who served in a theater of operation and in direct support of that
33 operation for a period, continuously or in the aggregate, of at least
34 14 days in such active service commencing on or before the date the
35 President of the United States or the United States Secretary of
36 Defense designates as the termination date of that operation;
37 provided, that any person receiving an actual service-incurred injury
38 or disability while engaged in such service shall be classed as a
39 veteran whether or not that person has completed the 14 days'
40 service as herein provided;

41 Operation "Restore Hope" in Somalia, on or after December 5,
42 1992, or the date of inception of that operation as proclaimed by the
43 President of the United States or Congress, whichever date is
44 earliest, who has served in Somalia or on board any ship actively
45 engaged in patrolling the territorial waters of that nation for a
46 period, continuously or in the aggregate, of at least 14 days in such
47 active service commencing on or before March 31, 1994; provided
48 that any person receiving an actual service-incurred injury or

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1 disability shall be classed as a veteran whether or not that person
2 has completed the 14-day service as herein provided;

3 Operations "Joint Endeavor" and "Joint Guard" in the Republic
4 of Bosnia and Herzegovina, on or after November 20, 1995, who
5 served in such active service in direct support of one or both of the
6 operations for at least 14 days, continuously or in the aggregate,
7 commencing on or before June 20, 1998, and (1) was deployed in
8 that nation or in another area in the region, or (2) was on board a
9 United States naval vessel operating in the Adriatic Sea, or (3)
10 operated in airspace above the Republic of Bosnia and
11 Herzegovina; provided that any person receiving an actual service-
12 incurred injury or disability shall be classed as a veteran whether or
13 not that person completed the 14-day service requirement;

14 Operation Northern Watch and Operation Southern Watch, on or
15 after August 27, 1992, or the date of inception of that operation, as
16 proclaimed by the President of the United States, Congress or
17 United States Secretary of Defense, whichever date of inception is
18 earliest, who served in the theater of operation, including in the
19 Arabian peninsula and the Persian Gulf, and in direct support of that
20 operation for a period, continuously or in the aggregate, of at least
21 14 days in such active service, commencing on or before the date of
22 termination as proclaimed by the President of the United States,
23 Congress or United States Secretary of Defense, whichever date of
24 termination is the latest; provided, that any person receiving an
25 actual service-incurred injury or disability while engaged in such
26 service shall be classed as a veteran whether or not that person has
27 completed the 14 days' service as herein provided;

28 Operation "Desert Shield/Desert Storm" mission in the Arabian
29 peninsula and the Persian Gulf, on or after August 2, 1990 or the
30 date of inception of that operation, as proclaimed by the President
31 of the United States or Congress, whichever date of inception is
32 earliest, who has served in the Arabian peninsula or on board any
33 ship actively engaged in patrolling the Persian Gulf for a period,
34 continuous or in the aggregate, of at least 14 days commencing on
35 or before the date of termination of that mission, as proclaimed by
36 the President of the United States or Congress, whichever date of
37 termination is the latest, in such active service; provided, that any
38 person receiving an actual service-incurred injury or disability shall
39 be classed as a veteran whether or not that person has completed the
40 14 days' service as herein provided;

41 The Panama peacekeeping mission, on or after December 20,
42 1989 or the date of inception of that mission, as proclaimed by the
43 President of the United States or Congress, whichever date of
44 inception is earliest, who has served in Panama or on board any ship
45 actively engaged in patrolling the territorial waters of that nation for
46 a period, continuous or in the aggregate, of at least 14 days
47 commencing on or before January 31, 1990 or the date of
48 termination of that mission, as proclaimed by the President of the

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1 United States or Congress, whichever date of termination is the
2 latest, in such active service; provided, that any person receiving an
3 actual service-incurred injury or disability shall be classed as a
4 veteran whether or not that person has completed the 14 days'
5 service as herein provided;

6 The Grenada peacekeeping mission, on or after October 23,
7 1983, who has served in Grenada or on board any ship actively
8 engaged in patrolling the territorial waters of that nation for a
9 period, continuous or in the aggregate, of at least 14 days
10 commencing on or before November 21, 1983 or the date of
11 termination of that mission as proclaimed by the President of the
12 United States or Congress, whichever date of termination is the
13 latest, in such active service; provided, that any person receiving an
14 actual service-incurred injury or disability shall be classed as a
15 veteran whether or not that person has completed the 14 days'
16 service as herein provided;

17 The Lebanon peacekeeping mission, on or after September 26,
18 1982, who has served in Lebanon or on board any ship actively
19 engaged in patrolling the territorial waters of that nation for a
20 period, continuous or in the aggregate, of at least 14 days
21 commencing on or before December 1, 1987 or the date of
22 termination of that mission, as proclaimed by the President of the
23 United States or Congress, whichever date of termination is the
24 latest, in such active service; provided, that any person receiving an
25 actual service-incurred injury or disability shall be classed as a
26 veteran whether or not that person has completed the 14 days'
27 service as herein provided;

28 The Vietnam conflict, December 31, 1960, to May 7, 1975;

29 The Lebanon crisis, on or after July 1, 1958, who has served in
30 Lebanon or on board any ship actively engaged in patrolling the
31 territorial waters of that nation for a period, continuous or in the
32 aggregate, of at least 14 days commencing on or before November
33 1, 1958 or the date of termination of that conflict, as proclaimed by
34 the President of the United States or Congress, whichever date of
35 termination is the latest, in such active service; provided, that any
36 person receiving an actual service-incurred injury or disability shall
37 be classed as a veteran whether or not that person has completed the
38 14 days' service as herein provided;

39 The Korean conflict, June 23, 1950 to January 31, 1955;

40 World War II, September 16, 1940 to December 31, 1946;

41 World War I, April 6, 1917 to November 11, 1918, and in the
42 case of service with the United States military forces in Russia,
43 April 6, 1917 to April 1, 1920;

44 Spanish-American War, April 21, 1898 to August 13, 1898;

45 Civil War, April 15, 1861 to May 26, 1865; or, as to any
46 subsequent war, during the period from the date of declaration of
47 war to the date on which actual hostilities shall cease **】** (Deleted by

1 amendment, P.L. , c.) (pending before the Legislature as this
2 bill).

3 (b) "Assessor" means the assessor, board of assessors or any
4 other official or body of a taxing district charged with the duty of
5 assessing real and personal property for the purpose of general
6 taxation.

7 (c) "Collector" means the collector or receiver of taxes of a
8 taxing district.

9 (d) "Honorably discharged or released under honorable
10 circumstances **【**from active service in time of war,**】**" means **【**and
11 includes**】** every form of separation from active **【**, full-time duty
12 with military or naval pay and allowances in some branch of the**】**
13 service in the Armed Forces of the United States **【**in time of war**】**
14 or from military service in a reserve component thereof, other than
15 those marked "dishonorable," "undesirable," "bad conduct," "by
16 sentence of general court martial," "by sentence of summary court
17 martial" or similar expression indicating that the discharge or
18 release was not under honorable circumstances. **【A】** "Honorably
19 discharged or released under honorable circumstances" shall not
20 include a disenrollment certificate or other form of release
21 terminating temporary service in **【**a military or naval branch of the
22 armed forces**】** the Armed Forces of the United States or a reserve
23 component thereof rendered on a voluntary and part-time basis
24 without pay, or a release from or deferment of induction into **【**the**】**
25 active **【**military or naval**】** service **【**shall not be deemed to be
26 **included in the aforementioned phrase**】** of the Armed Forces of the**
27 United States, or military service in a reserve component thereof.

28 (e) "Pre-tax year" means the particular calendar year
29 immediately preceding the "tax year."

30 (f) "Resident" means one legally domiciled within the State of
31 New Jersey. Mere seasonal or temporary residence within the State,
32 of whatever duration, shall not constitute domicile within the State
33 for the purposes of this act. Absence from this State for a period of
34 12 months shall be prima facie evidence of abandonment of
35 domicile in this State. The burden of establishing legal domicile
36 within the State shall be upon the claimant.

37 (g) "Tax year" means the particular calendar year in which the
38 general property tax is due and payable.

39 (h) "Veteran" means any **【**citizen and**】** resident of this State
40 who served at least 90 days of active service in the Armed Forces of
41 the United States, excluding any period of service for basic training
42 or as a cadet or midshipman at one of the service academies, or
43 served as a member of a reserve component of the Armed Forces of
44 the United States for an entire period for which called to federal
45 active service, not including active duty for training, and was
46 honorably discharged or released therefrom under honorable
47 circumstances **【**from active service in time of war in any branch of

1 the Armed Forces of the United States**】**. A person who served fewer
2 than 90 days of active service or who served less than the entire
3 period to which called to active service shall be classed as a veteran
4 if that person has been honorably discharged or released under
5 honorable circumstances from active service as a result of a service-
6 connected disability incurred as a result of such service.

7 (i) "Veteran's deduction" means the deduction against the taxes
8 payable by any person, allowable pursuant to this act.

9 (j) "Surviving spouse" means the surviving wife or husband of
10 **【**any of the following,**】** a veteran, or of a resident of this State who
11 died in active service in the Armed Forces of the United States or a
12 reserve component thereof, while **【**he or she**】** the surviving wife or
13 husband is a resident of this State, during widowhood or
14 widowerhood **【**:

15 1. A citizen and resident of this State who has died or shall die
16 while on active duty in time of war in any branch of the Armed
17 Forces of the United States; or

18 2. A citizen and resident of this State who has had or shall
19 hereafter have active service in time of war in any branch of the
20 Armed Forces of the United States and who died or shall die while
21 on active duty in a branch of the Armed Forces of the United States;
22 or

23 3. A citizen and resident of this State who has been or may
24 hereafter be honorably discharged or released under honorable
25 circumstances from active service in time of war in any branch of
26 the Armed Forces of the United States**】**.

27 (k) "Cooperative" means a housing corporation or association
28 incorporated or organized under the laws of New Jersey which
29 entitles a shareholder thereof to possess and occupy for dwelling
30 purposes a house, apartment or other structure owned or leased by
31 the corporation or association.

32 (l) "Mutual housing corporation" means a corporation not-for-
33 profit incorporated under the laws of New Jersey on a mutual or
34 cooperative basis within the scope of section 607 of the "National
35 Defense Housing Act," Pub.L.76-849 (42 U.S.C.s.1521 et seq.),
36 which acquired a National Defense Housing Project pursuant to that
37 act.

38 (cf: P.L.2005, c.64, s.5)

39

40 4. Section 2 of P.L.1963, c.171 (C.54:4-8.11) is amended to
41 read as follows:

42 2. Every **【**person a citizen and resident of this State now or
43 hereafter honorably discharged or released under honorable
44 circumstances from active service in time of war in any branch of
45 the Armed Forces of the United States**】** veteran and **【**a**】** surviving
46 spouse **【**as defined herein, during her widowhood or his
47 widowerhood, and while a resident of this State,**】** shall be entitled,

1 annually, on proper claim **【being made】** therefor, to a deduction
2 from the amount of any tax bill for taxes on real **【or personal】**
3 property **【or both】** in the sum of \$100 in tax year 2000, \$150 in tax
4 year 2001, \$200 in tax year 2002, and \$250 in each subsequent tax
5 year, or if the amount of any such tax shall be less than \$100 in tax
6 year 2000, \$150 in tax year 2001, \$200 in tax year 2002, and \$250
7 in each subsequent tax year, to a cancellation thereof.

8 (cf: P.L.2000, c.9, s.1)

9

10 5. Section 3 of P.L.1963, c.171 (C.54:4-8.12) is amended to
11 read as follows:

12 3. No veteran's deduction from taxes assessed against real **【and**
13 **personal】** property, as provided herein, shall be allowed except
14 upon written application therefor, which application shall be on a
15 form prescribed by the Director of the Division of Taxation, in the
16 Department of the Treasury, and provided for the use of claimants
17 hereunder by the governing body of the municipality constituting
18 the taxing district in which such claim is to be filed and the
19 application has been approved as provided in this act.

20 **【An assessor shall not require the filing of an application for a**
21 **veteran's deduction under this act of any person who has filed, or**
22 **shall file, a claim for an exemption from taxation under chapter 184**
23 **of the laws of 1951, on or before December 31, 1963, but shall**
24 **approve a veteran's deduction for such person, if it appears from**
25 **such claim for exemption that such person meets all the other**
26 **prerequisites required by law for the approval of a claim for a**
27 **veteran's deduction.】**

28 Each assessor may at any time inquire into the right of a claimant
29 to the continuance of a veteran's deduction **【hereunder】** and for that
30 purpose he or she may require the filing of a new application or the
31 submission of such proof as **【he】** shall **【deem】** be deemed
32 necessary to determine the right of the claimant to continuance of
33 such deduction. No application for a veteran's deduction based
34 upon active service in the Armed Forces of the United States or a
35 reserve component thereof shall be allowed unless there is annexed
36 thereto a copy **【, which may be photostatic,】** of the claimant's
37 certificate of honorable discharge or **【of his certificate of】** release
38 under honorable circumstances from **【active service in time of war**
39 **in a branch of】** the Armed Forces of the United States or a reserve
40 component thereof.

41 In the case of an application by a surviving spouse said
42 application shall not be allowed unless it clearly establishes that:

43 (a) Claimant's spouse died while on active **【duty】** service in **【a**
44 **branch of】** the Armed Forces of the United States **【, having had**
45 **active service in time of war, as herein defined, in a branch of the**
46 **Armed Forces of the United States】** or a reserve component thereof,

1 or in the case of a surviving spouse of a veteran, claimant shall
2 establish that the veteran was honorably discharged or released
3 under honorable circumstances from [active service in time of war
4 in any branch of] the Armed Forces of the United States, or a
5 reserve component thereof; (b) claimant's spouse was a [citizen
6 and] resident of this State at the time of death[,]; (c) claimant was
7 the spouse of the veteran at the time of the veteran's death[,]; and
8 (d) claimant is a resident of this State and has not remarried.
9 (cf: P.L.1997, c.30, s.1)

10

11 6. Section 4 of P.L.1963, c.171 (C.54:4-8.13) is amended to
12 read as follows:

13 4. An application for a veteran's deduction [hereunder] may be
14 filed with the assessor of the taxing district at any time on or before
15 December 31 of the pretax year. If so filed and approved by the
16 assessor, he or she shall allow a veteran's deduction from taxes on
17 the real [or personal] property [, or both,] assessed to the claimant
18 in the amount [of the claim approved by him and] prescribed by
19 section 2 of P.L.1963, c.171 (C.54:4-8.11). The assessor shall
20 indicate, upon the assessment list and duplicates, (1) the veteran's
21 deduction application approval [thereof] in such manner as shall be
22 prescribed by rules of the Director of the Division of Taxation [,
23 together with]; and (2) the proportionate share of [such] property
24 deemed to be owned by the claimant for the purposes of [this act]
25 establishing a claim to a veteran's deduction, if the claimant is not
26 the sole owner thereof. [The] If the application [, if] is not filed
27 with the assessor [within the time aforementioned,] on or before
28 December 31 of the pretax year, it may be filed with the collector
29 during the tax year [and upon approval by] for review. If the
30 collector [of such] approves the application, he or she shall
31 determine the amount of the reduction in tax to which the claimant
32 is entitled and shall allow said amount as an offset against the tax
33 then remaining unpaid. If the amount allowable as an offset [shall
34 exceed] exceeds the amount of the tax then unpaid for that tax year,
35 or if the application for a veteran's deduction is not filed with the
36 collector until after all taxes for the tax year have been fully paid,
37 the claimant may make application to the governing body of the
38 municipality constituting the taxing district for the refund of any tax
39 overpaid, but without interest, and the governing body may, in its
40 discretion, direct the return of any tax [deemed by it] it deems to
41 have been overpaid by reason of claimant's failure to make timely
42 application for a veteran's deduction; provided, however, that an
43 assessor, collector or governing body shall not allow an [no]
44 application for a veteran's deduction for any previous tax year
45 [shall be allowed by any assessor, collector or governing body].
46 Where an application for a veteran's deduction is filed with and

1 allowed by a collector **【he】**, the collector shall promptly transmit
2 such application and all exhibits attached thereto, or a **【photostatic】**
3 copy thereof, to the assessor of the taxing district. Upon receipt
4 thereof the assessor shall review the application and if approved by
5 **【him】** the assessor, it shall have the same force as if originally filed
6 with him or her.

7 (cf: P.L.1985, c.515, s.9)

8
9 7. Section 8 of P.L.1963, c.171 (C.54:4-8.17) is amended to
10 read as follows:

11 8. No person shall be allowed a veteran's deduction from the
12 tax assessed against real **【and personal】** property of more than \$100
13 in the aggregate in tax year 2000, \$150 in the aggregate in tax year
14 2001, \$200 in the aggregate in tax year 2002 and \$250 in the
15 aggregate in any subsequent tax year, but a veteran's deduction may
16 be claimed in any taxing district in which the claimant has taxable
17 property and may be apportioned, at the claimant's option, between
18 two or more taxing districts; provided such claims shall not exceed
19 \$100 in the aggregate in tax year 2000, \$150 in the aggregate in tax
20 year 2001, \$200 in the aggregate in tax year 2002 and \$250 in the
21 aggregate in any subsequent tax year. If a surviving spouse **【**, as
22 herein defined, shall have been honorably discharged or released
23 under honorable circumstances from active service in time of war in
24 any branch of the Armed Forces of the United States,**】** is also a
25 veteran, the surviving spouse shall be entitled to a veteran's
26 deduction for each status.

27 The veteran's deductions herein provided shall be in addition to
28 any exemptions now or hereafter provided by any other statute for
29 disabled veterans or surviving spouses **【**, as herein defined,**】** and in
30 addition to any deductions provided under P.L.1963, c.172 (C.54:4-
31 8.40 et seq.) for senior citizens and the permanently and totally
32 disabled, and certain surviving spouses thereof, to which the
33 claimant is entitled. In addition, a claimant may receive any
34 homestead rebate or credit provided by law.

35 (cf: P.L.2000, c.9, s.2)

36
37 8. (New section) Notwithstanding any other law to the
38 contrary, a resident of this State who is in active service in the
39 Armed Forces of the United States or is a member of a reserve
40 component thereof, and has not been discharged or released
41 therefrom, but who otherwise qualifies as a veteran, shall be eligible
42 for a veterans' deduction on the same basis as a veteran. Instead of
43 the certificate of honorable discharge or release under honorable
44 circumstances required to be provided to the assessor pursuant to
45 section 3 of P.L.1963, c.171 (C.54:4-8.12), the claimant shall
46 provide to the assessor, in a form and content the Adjutant General
47 shall deem appropriate, evidence of his or her status as an active

1 service member of the Armed Forces of the United States or as a
2 member of a reserve component thereof.

3

4 9. Section 2 of P.L.1971, c.398 (C.54:4-3.33a) and sections 13
5 and 14 of P.L.1963, c.171 (C.54:4-8.22 and 8.23) are repealed.

6

7 10. This act shall take effect immediately, but shall remain
8 inoperative until the adoption of an amendment to the New Jersey
9 Constitution by the voters of this State authorizing the provisions of
10 this bill.

11

12

13

STATEMENT

14

15 This bill would broaden the eligibility for the veterans' property
16 tax deduction and the veterans' property tax exemption by
17 eliminating the requirement that a veteran serve during specific
18 wars or other periods of emergency, and, in certain instances, that a
19 veteran serve in a war zone. Instead of service during specific dates
20 or in specific locations, the bill requires a veteran to serve for at
21 least 90 days, exclusive of certain types of initial training, in order
22 to be eligible for any of the primary veterans' benefits.
23 Alternatively, the bill requires a veteran of a reserve component of
24 the United States Armed Forces (including the National Guard) to
25 serve the entire period to which called to federal active service,
26 exclusive of training, in order to be eligible for the primary
27 veterans' benefits. A veteran who is discharged as the result of a
28 service-connected disability will be eligible even if the veteran has
29 not completed the 90 days' service or the period to which called to
30 federal active service.

31 Eligibility for the property tax deduction and the property tax
32 exemption are contingent upon voter approval of an authorizing
33 amendment to the State Constitution.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR ASSEMBLY, No. 1268

STATE OF NEW JERSEY

DATED: JANUARY 6, 2020

The Assembly Appropriations Committee reports favorably an Assembly Committee Substitute for Assembly Bill No. 1268.

This committee substitute is the enabling legislation to Assembly Concurrent Resolution No. 253 of 2018-2019 (ACR-253), which proposes a constitutional amendment to extend the veterans' property tax exemption for 100 percent service-disabled veterans, and the \$250 veterans' property tax deduction, to New Jersey veterans who are honorably discharged or released under honorable circumstances from active service in the United States Armed Forces, but did not serve in "time of war or other emergency" as the New Jersey Constitution currently requires. These veterans are colloquially referred to as "peacetime veterans." The committee substitute would also extend the veterans' property tax exemption and the \$250 veterans' property tax deduction to the surviving spouses of these veterans.

The committee substitute amends current law concerning the veterans' property tax deduction and the veterans property tax exemption to remove language requiring that veterans must serve in "time of war."

The committee substitute would remain inoperative until the approval by the voters of the State, at a general election, of ACR-253, or a similar constitutional amendment extending the veterans' property tax exemption for 100 percent service-disabled veterans, and the \$250 veterans' property tax deduction, to New Jersey veterans who are honorably discharged or released under honorable circumstances from active service in the United States Armed Forces, but did not serve in "time of war or other emergency."

FISCAL IMPACT:

The Office of Legislative Services (OLS) estimates that the committee substitute would result in an annual increase in State expenditures associated with the provision of property tax deductions to peacetime veterans who did not serve during a time of war or other emergency.

Using information from the United States Department of Veterans Affairs (VA) and the Department of Community Affairs, it is estimated 53,274 peacetime veterans will qualify for the property tax

deduction in Tax Year (TY) 2020. Assuming that each veteran receives the full deduction, the State would be expected to incur an additional cost of approximately \$13.6 million for TY 2020 as a result of the bill. Due to an estimated decline in the population of veterans over time, this State expenditure is expected to decrease to approximately \$13.0 million in TY 2021 and \$12.4 million in TY 2022.

The bill also expands eligibility for the disabled veterans' property tax exemption to include certain peacetime veterans. Using information from the VA and the New Jersey Department of the Treasury, for 2018, the OLS estimates that the bill will shift approximately \$38 million of the Statewide property tax burden to non-exempt property taxpayers. Therefore, local government revenues are not expected to decrease as a result of this bill.

LEGISLATIVE FISCAL ESTIMATE
ASSEMBLY, No. 1268
STATE OF NEW JERSEY
218th LEGISLATURE

DATED: DECEMBER 27, 2019

SUMMARY

Synopsis: Expands eligibility to receive the veteran’s property tax deduction and the veteran’s property tax exemption.

Type of Impact: Increase in State expenditures from the Property Tax Relief Fund; Indeterminate impact on municipalities.

Agencies Affected: Department of the Treasury and municipalities.

Office of Legislative Services Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
State Cost Increase	\$13.6 million	\$13.0 million	\$12.4 million
Local Revenues	No Net Impact		

- The Office of Legislative Services (OLS) estimates that the bill would result in an annual increase in State expenditures associated with the provision of property tax deductions to peacetime veterans who did not serve during a time of war or other emergency.
- Using information from the United States Department of Veterans Affairs and the Department of Community Affairs, it is estimated 53,274 peacetime veterans will qualify for the property tax deduction in Tax Year (TY) 2020. Assuming that each veteran receives the full deduction, the State would be expected to incur an additional cost of approximately \$13.6 million for TY 2020 as a result of the bill.
- Due to an estimated decline in the population of veterans over time, this State expenditure is expected to decrease to approximately \$13.0 million in TY 2021 and \$12.4 million in TY 2022.
- The bill also expands eligibility for the disabled veterans’ property tax exemption to include certain peacetime veterans. Using information from the United States Department of Veterans Affairs and the State Department of the Treasury for 2018, the bill will shift approximately \$38 million of the State-wide property tax burden to non-exempt taxpayers. Therefore, local government revenues are not expected to decrease as a result of this bill.



BILL DESCRIPTION

The bill would make honorably discharged military veterans who did not serve during time of war or other emergency eligible for the \$250 property tax deduction and the property tax exemption granted by law to veterans with a service-connected disability. Currently, these property tax benefits are given only to honorably discharged military veterans who served during time of war or other emergency. The bill would not take effect until the adoption of an amendment to the State Constitution authorizing the provisions of the bill.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS estimates that the bill would result in an annual increase in State expenditures associated with the provision of property tax deductions to veterans who did not serve during a time of war or other emergency. This increase in State expenditures in TY 2020 is estimated to be \$13.6 million. The bill also expands eligibility for the disabled veterans' property tax exemption to include totally disabled peacetime veterans. Using information from the United States Department of Veterans Affairs and the State Department of the Treasury for 2018, the bill will redistribute approximately \$38 million of the State-wide property tax burden to non-exempt taxpayers.

Veterans Property Tax Deduction

Under current law, a person who was honorably discharged after serving in any branch of the Armed Forces of the United States during a time of war or other emergency, and the surviving spouse of any such veteran, is entitled to receive an annual \$250 property tax deduction. Continuing care retirement communities also receive the property tax deduction on behalf of each eligible veteran that resides in the facility. A municipality applies the property tax deduction to each beneficiary's tax bill and the State is required to reimburse the municipality in an amount equal to 102 percent of the total amount of property tax deductions provided in that municipality. The State reimbursement for the maximum property tax deduction of \$250 would therefore equal \$255.

The bill provides that every honorably discharged veteran would be entitled to receive the property tax deduction, regardless of whether that veteran served during a time of war or other emergency. Consequently, the bill would increase State expenditures associated with the reimbursement of every property tax deduction that is provided to a peacetime veteran. This expenditure increase would be equal to: (1) the number of (i) property-owning peacetime veterans, and (ii) peacetime veterans who reside in a continuing care retirement community; multiplied by (2) the State reimbursement, which may not exceed \$255 for each property tax deduction.

According to information published by the United States Department of Veterans Affairs, approximately 82,553 peacetime veterans, including homeowners and renters, are expected to reside in New Jersey by 2020. The department further projects that the population of peacetime

veterans in this State will be 78,719 in 2021 and 75,225 in 2022. Information from the United States Census Bureau indicates that the average homeownership rate in this State is 64 percent.

Using this information, the OLS estimates that approximately 52,834 property-owning peacetime veterans would become eligible for the veterans' property tax deduction in TY 2020. Assuming that each of these veterans will be credited with the full \$250 property tax deduction, the State is expected to incur an additional cost of approximately \$13.5 million associated with the reimbursement of TY 2020 property tax deductions for property-owning peacetime veterans. Thereafter, these additional costs are expected to decrease to approximately \$12.8 million in TY 2021 and \$12.3 million in TY 2022, reflecting the decrease in the population of peacetime veterans in the State.

According to information provided by the Department of Community Affairs in 2018, the total occupancy of all continuing care retirement communities in the State was 9,835 persons. Information from the United State Census Bureau and the department, respectively, indicates that: (1) approximately 16.9 percent of State residents over the age of 65 years are veterans; and (2) approximately 26.5 percent of all veterans in the State served during peacetime. Using this information, the OLS estimates that approximately 440 peacetime veterans reside in continuing care retirement communities. Assuming that each veteran is credited with the full \$250 property tax deduction, the State is expected to incur an additional annual cost of approximately \$112,200 associated with the reimbursement of property tax deductions for peacetime veterans who reside in continuing care retirement communities.

Consequently, the OLS estimates that the bill would increase State expenditures by approximately \$13.6 million associated with the reimbursement of municipalities for TY 2020 property tax deductions. Thereafter, the fiscal impact of the bill is expected to equal \$13 million in TY 2021 and \$12.4 million in TY 2022.

The OLS notes that the bill also allows the surviving spouses of these peacetime veterans to receive the property tax deduction. Due to information constraints, the OLS is unable to determine the number of surviving spouses that may also qualify for the property tax deduction.

Disabled Veterans Property Tax Exemption

As permitted under the State Constitution, current law provides a 100 percent property tax exemption for certain veterans, and the surviving spouses thereof, who: (1) were honorably discharged after serving in any branch of the Armed Forces of the United States during a time of war or other emergency; (2) suffer from a service-connected disability that was declared by the department to be a total or 100 percent permanent disability; and (3) do not reside in continuing care retirement communities or other rental premises. According to the New Jersey Department of Military and Veterans Affairs, a veteran with a disability rating of at least 60 percent, and who is declared "individually unemployable," is considered to be 100 percent permanently and totally disabled for the purposes of the property tax exemption.

The bill would increase eligibility for the disabled veterans' property tax exemption to include those veterans that did not serve during a time of war or other emergency, and their surviving spouses. The OLS expects the cost of these additional property tax exemptions to be absorbed by other property taxpayers within each municipality.

According to information published by the department, 25,590 veterans in this State were declared to have a service-connected disability rating of 70 percent or more in 2018. However, due to information constraints, the OLS is unable to identify: (1) the number of veterans with a disability rating between 60 percent and 70 percent; and (2) the number of surviving spouses of any disabled veterans. In 2018, the department estimates that approximately 26.5 percent of all veterans in New Jersey served during peacetime.

Based on this information, the OLS estimates that approximately 6,781 totally disabled peacetime veterans resided in the State in 2018, assuming that every veteran with a disability rating of 70 percent or greater, but less than 100 percent, was declared “individually unemployable.” Using the average homeownership rate in this State of 64 percent, the OLS further estimates that approximately 4,340 totally disabled peacetime veterans paid property taxes in 2018.

Assuming that each of these veterans paid the average Statewide property tax of \$8,767 during that year, the provisions of this bill would have resulted in the exemption of approximately \$38 million in additional property tax payments in 2018. However, as noted, this estimate does not include the property tax exemptions that would have been provided to the surviving spouses of totally disabled peacetime veterans and those qualified peacetime veterans with a disability rating between 60 percent and 70 percent.

Consequently, the OLS notes that the bill will shift the annual property tax burden by approximately \$38 million (based on information for 2018), which will be redistributed to other non-exempt taxpayers. Given that the fiscal impact of the disabled veterans’ property tax exemption is redistributed to other non-exempt taxpayers, local government revenues are not expected to decrease as a result of the bill.

Section: Local Government
Analyst: Joseph A. Pezzulo
Associate Research Analyst
Approved: Frank W. Haines III
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.).

LEGISLATIVE FISCAL ESTIMATE
ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY, No. 1268
STATE OF NEW JERSEY
218th LEGISLATURE

DATED: JANUARY 14, 2020

SUMMARY

- Synopsis:** Authorizes veterans’ property tax exemption and veterans’ property tax deduction for honorably discharged veterans of United States Armed Forces who did not serve in time of war or other emergency.
- Type of Impact:** Increase in State expenditures from the Property Tax Relief Fund; Indeterminate impact on municipalities.
- Agencies Affected:** Department of the Treasury and municipalities.

Office of Legislative Services Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
State Cost Increase	\$13.6 million	\$13.0 million	\$12.4 million
Local Revenues	No Net Impact		

- The Office of Legislative Services (OLS) estimates that the bill would result in an annual increase in State expenditures associated with the provision of property tax deductions to peacetime veterans who did not serve during a time of war or other emergency.
- Using information from the United States Department of Veterans Affairs and the Department of Community Affairs, it is estimated 53,274 peacetime veterans will qualify for the property tax deduction in Tax Year (TY) 2020. Assuming that each veteran receives the full deduction, the State would be expected to incur an additional cost of approximately \$13.6 million for TY 2020 as a result of the bill.
- Due to an estimated decline in the population of veterans over time, this State expenditure is expected to decrease to approximately \$13.0 million in TY 2021 and \$12.4 million in TY 2022.
- The bill also expands eligibility for the disabled veterans’ property tax exemption to include certain peacetime veterans. Using information from the United States Department of Veterans Affairs and the State Department of the Treasury for 2018, the bill will shift approximately



\$38 million of the State-wide property tax burden to non-exempt taxpayers. Therefore, local government revenues are not expected to decrease as a result of this bill.

BILL DESCRIPTION

The bill would make honorably discharged military veterans who did not serve during time of war or other emergency eligible for the \$250 property tax deduction and the property tax exemption granted by law to veterans with a service-connected disability. Under the bill, the surviving spouses of such veterans would also become eligible for these property tax benefits. Currently, these benefits are given only to honorably discharged military veterans who served during time of war or other emergency, and the surviving spouses thereof.

This bill would take effect immediately but remain inoperative until approval by the voters of a constitutional amendment authorizing its provisions.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS estimates that the bill would result in an annual increase in State expenditures associated with the provision of property tax deductions to veterans who did not serve during a time of war or other emergency. This increase in State expenditures in TY 2020 is estimated to be \$13.6 million. The bill also expands eligibility for the disabled veterans' property tax exemption to include totally disabled peacetime veterans. Using information from the United States Department of Veterans Affairs and the State Department of the Treasury for 2018, the bill will redistribute approximately \$38 million of the State-wide property tax burden to non-exempt taxpayers.

Veterans Property Tax Deduction

Under current law, a person who was honorably discharged after serving in any branch of the Armed Forces of the United States during a time of war or other emergency, and the surviving spouse of any such veteran, is entitled to receive an annual \$250 property tax deduction. Continuing care retirement communities also receive the property tax deduction on behalf of each eligible veteran that resides in the facility. A municipality applies the property tax deduction to each beneficiary's tax bill and the State is required to reimburse the municipality in an amount equal to 102 percent of the total amount of property tax deductions provided in that municipality. The State reimbursement for the maximum property tax deduction of \$250 would therefore equal \$255.

The bill provides that every honorably discharged veteran would be entitled to receive the property tax deduction, regardless of whether that veteran served during a time of war or other emergency. Consequently, the bill would increase State expenditures associated with the reimbursement of every property tax deduction that is provided to a peacetime veteran. This expenditure increase would be equal to: (1) the number of (i) property-owning peacetime veterans,

and (ii) peacetime veterans who reside in a continuing care retirement community; multiplied by (2) the State reimbursement, which may not exceed \$255 for each property tax deduction.

According to information published by the United States Department of Veterans Affairs, approximately 82,553 peacetime veterans, including homeowners and renters, are expected to reside in New Jersey by 2020. The department further projects that the population of peacetime veterans in this State will be 78,719 in 2021 and 75,225 in 2022. Information from the United States Census Bureau indicates that the average homeownership rate in this State is 64 percent.

Using this information, the OLS estimates that approximately 52,834 property-owning peacetime veterans would become eligible for the veterans' property tax deduction in TY 2020. Assuming that each of these veterans will be credited with the full \$250 property tax deduction, the State is expected to incur an additional cost of approximately \$13.5 million associated with the reimbursement of TY 2020 property tax deductions for property-owning peacetime veterans. Thereafter, these additional costs are expected to decrease to approximately \$12.8 million in TY 2021 and \$12.3 million in TY 2022, reflecting the decrease in the population of peacetime veterans in the State.

According to information provided by the Department of Community Affairs in 2018, the total occupancy of all continuing care retirement communities in the State was 9,835 persons. Information from the United State Census Bureau and the department, respectively, indicates that: (1) approximately 16.9 percent of State residents over the age of 65 years are veterans; and (2) approximately 26.5 percent of all veterans in the State served during peacetime. Using this information, the OLS estimates that approximately 440 peacetime veterans reside in continuing care retirement communities. Assuming that each veteran is credited with the full \$250 property tax deduction, the State is expected to incur an additional annual cost of approximately \$112,200 associated with the reimbursement of property tax deductions for peacetime veterans who reside in continuing care retirement communities.

Consequently, the OLS estimates that the bill would increase State expenditures by approximately \$13.6 million associated with the reimbursement of municipalities for TY 2020 property tax deductions. Thereafter, the fiscal impact of the bill is expected to equal \$13 million in TY 2021 and \$12.4 million in TY 2022.

The OLS notes that the bill also allows the surviving spouses of these peacetime veterans to receive the property tax deduction. Due to information constraints, the OLS is unable to determine the number of surviving spouses that may also qualify for the property tax deduction.

Disabled Veterans Property Tax Exemption

As permitted under the State Constitution, current law provides a 100 percent property tax exemption for certain veterans, and the surviving spouses thereof, who: (1) were honorably discharged after serving in any branch of the Armed Forces of the United States during a time of war or other emergency; (2) suffer from a service-connected disability that was declared by the department to be a total or 100 percent permanent disability; and (3) do not reside in continuing care retirement communities or other rental premises. According to the New Jersey Department of Military and Veterans Affairs, a veteran with a disability rating of at least 60 percent, and who is declared "individually unemployable," is considered to be 100 percent permanently and totally disabled for the purposes of the property tax exemption.

The bill would increase eligibility for the disabled veterans' property tax exemption to include those veterans that did not serve during a time of war or other emergency, and their surviving spouses. The OLS expects the cost of these additional property tax exemptions to be absorbed by other property taxpayers within each municipality.

According to information published by the department, 25,590 veterans in this State were declared to have a service-connected disability rating of 70 percent or more in 2018. However, due to information constraints, the OLS is unable to identify: (1) the number of veterans with a disability rating between 60 percent and 70 percent; and (2) the number of surviving spouses of any disabled veterans. In 2018, the department estimates that approximately 26.5 percent of all veterans in New Jersey served during peacetime.

Based on this information, the OLS estimates that approximately 6,781 totally disabled peacetime veterans resided in the State in 2018, assuming that every veteran with a disability rating of 70 percent or greater, but less than 100 percent, was declared “individually unemployable.” Using the average homeownership rate in this State of 64 percent, the OLS further estimates that approximately 4,340 totally disabled peacetime veterans paid property taxes in 2018.

Assuming that each of these veterans paid the average Statewide property tax of \$8,767 during that year, the provisions of this bill would have resulted in the exemption of approximately \$38 million in additional property tax payments in 2018. However, as noted, this estimate does not include the property tax exemptions that would have been provided to the surviving spouses of totally disabled peacetime veterans and those qualified peacetime veterans with a disability rating between 60 percent and 70 percent.

Consequently, the OLS notes that the bill will shift the annual property tax burden by approximately \$38 million (based on information for 2018), which will be redistributed to other non-exempt taxpayers. Given that the fiscal impact of the disabled veterans’ property tax exemption is redistributed to other non-exempt taxpayers, local government revenues are not expected to decrease as a result of the bill.

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Governor Murphy Takes Action on Legislation

01/21/2020

TRENTON – Today, Governor Phil Murphy signed the following bills into law:

S-62/A-2478 (Singleton, Oroho/DeAngelo, Houghtaling, Space) – Requires certain contractors to register under "The Public Works Contractor Registration Act"

S-358/A-4587 (Rice/Sumter, Reynolds-Jackson) – Establishes database with certain information about individuals elected to public office in this State

S-376/A-3839 (Madden, Gopal/Moriarty, Lagana, Mukherji, Murphy) – Eliminates eligibility time limit on tuition benefits for spouses of certain public safety workers killed in performance of their duties

S-497/A-4626 (Vitale, Madden/Mosquera, McKnight, Vainieri Huttie) – Allows certain prior statements by children to be admitted into evidence in child abuse and termination of parental rights cases

S-498/ACS for A-3391 (Vitale, Oroho/DeCroce, Johnson, DiMaso) – Makes various changes to "Criminal Injuries Compensation Act of 1971"

S-521/A-4378 (T. Kean, C.A. Brown, Pou, Ruiz/Caputo, Mukherji, Vainieri Huttie) – Requires NJ State Council on Arts to establish "Artist District" designation and select certain municipalities or areas within municipalities for such designation

S-589/ACS for A-422 (Weinberg/Mosquera, Jones, Moriarty) – Requires Secretary of State to establish secure Internet website for online voter registration; authorizes use of digitized signatures from New Jersey Motor Vehicle Commission's database

S-700/A-3836 (Ruiz, Cunningham/Schaer, Mukherji, Jasey) – "Higher Education Citizenship Equality Act"; defines domicile for dependent students for purpose of eligibility for State student grants and scholarships, and resident tuition rate

S-721/A-1751 (Greenstein, Cunningham, Diegnan/Quijano, Benson) – Authorizes use of certain electric school buses

S-758/A-1987 (Cunningham, Cruz-Perez/Sumter, Mukherji, Quijano) – Requires incarcerated individual from State to be counted at residential address for legislative redistricting purposes

S-765/A-541 (Cunningham, T. Kean, Ruiz/Mazzeo, Jasey, Vainieri Huttie, Sumter, Benson) – Prohibits Higher Education Student Assistance Authority from referring defaulted loans under New Jersey College Loans to Assist State Students (NJCLASS) Loan Program for certain actions if authority and borrower have entered into settlement agreement

S-782/A-1110 (Sarlo, Scutari/Downey, Houghtaling, Dancer) – Increases workers' compensation for loss of hand or foot

S-834 wGR/A-4186 (Scutari, Greenstein/Jones, Pintor Marin) – Prohibits resale of non-prescription diabetes test devices by pharmacists

S-939/A-3331 (Pou/Vainieri Huttie, Lopez, McKnight) – Requires forms and materials for individuals with developmental disabilities to be available in languages other than English

S-974/A-3040 (Singleton, T. Kean/Vainieri Huttie, Timberlake, Mosquera) – Requires newborn infants be screened for spinal muscular atrophy

- S-1032/A-2389 (Vitale, Gopal/Schaer, Benson, Verrelli)** – Concerns expansion of services provided by DHS mental health screening services
- S-1146/A-2365 (Codey, Rice/Vainieri Huttle, Mukherji, Downey)** – Requires hospital patient's medical record to include notation if patient is at increased risk of confusion, agitation, behavioral problems, and wandering due to dementia related disorder
- S-1298/ACS for A-2972 (A.M. Bucco, Singleton/Mazzeo, Dunn, Space)** – Permits municipalities to provide information on property tax bills concerning amount of local tax dollars saved through shared services
- S-1318/A-3156 (Ruiz, Scutari/Lampitt, Mosquera)** – Permits counties and non-governmental, community-based agencies to establish family justice centers which provide coordinated, multi-agency governmental and non-governmental assistance to victims of certain crimes and offenses, including domestic violence, and their family members
- S-1505/A-1707 (Vitale/Vainieri Huttle, Lampitt, Benson, Mosquera)** – Expands membership of NJ Task Force on Child Abuse and Neglect
- S-1647/A-3181 (Diegnan, Codey/Conaway, Vainieri Huttle, Benson, Murphy)** – Prohibits use of coupons, price rebates, and price reduction promotions in sales of tobacco and vapor products
- S-1683/A-4267 (Smith, Greenstein/McKeon, Space, Wirths)** – Concerns regulation of solid waste, hazardous waste, and soil and fill recycling industries
- S-1703/A-715 (Connors, Holzapfel/Gove, Rumpf, DiMaso)** – Exempts disabled veterans from beach buggy permit fees
- S-1791/A-3414 (Weinberg/Johnson, Vainieri Huttle, Houghtaling)** – Requires employers to disclose certain wage information to employees
- S-1796/A-4693 (Addiego, Sweeney/Murphy)** – Permits school district of residence to provide aid in-lieu-of transportation to pupil attending Marine Academy of Science and Technology provided certain conditions are met
- S-1832/A-211 (Ruiz, Sarlo/Chiaravalloti, Zwicker, Pintor Marin)** – Establishes loan redemption program and tuition reimbursement program for certain teachers of science, technology, engineering, and mathematics
- S-2267/A-3616 (Sweeney, Corrado/Burzichelli, Holley, Calabrese)** – Gives State lottery winners option of remaining anonymous indefinitely
- S-2303/A-4843 (Sweeney, Ruiz, Cunningham/Wimberly, Karabinchak, Calabrese)** – Requires establishment of Work and Learn Consortiums by certain educational institutions to establish certificate and degree programs identified in high labor-demand industries
- S-2389 wGR/A-5449 (Singleton/Quijano, Downey, Houghtaling, Moriarty)** – Requires New Jersey State Board of Pharmacy to establish prescription drug pricing disclosure website and certain pharmaceutical manufacturing companies to provide prescription drug price information
- S-2428/A-4965 (Scutari/Quijano, Vainieri Huttle)** – Requires that massage and bodywork therapists and employers carry professional liability insurance
- S-2469/A-3745 (Singleton, Oroho/Wirths, Mazzeo, Space)** – Prohibits person from contracting for public work if person is federally debarred from receiving federal contract
- S-2511/A-4020 (Madden/Mazzeo, Murphy, Johnson)** – Changes title of DEP "conservation officer" to "conservation police officer"
- S-2521/A-4087 (Cryan, Greenstein/Vainieri Huttle, Lopez, Timberlake)** – Requires reporting of inmate abuse by employees of State correctional facilities and establishes reporting and investigation program
- S-2522/A-4090 (Cryan, Greenstein/Vainieri Huttle, Lopez, Timberlake)** – Limits cross gender strip searches in

State correctional facilities

S-2532/A-4086 (Greenstein, Cruz-Perez/Vainieri Huttle, Lopez, Timberlake) – Requires correctional police officers receive 20 hours in-service training, including four hours in prevention of sexual misconduct, non-fraternization, and manipulation

S-2555/A-3990 (Gopal, Ruiz/Mukherji, Benson, Karabinchak) – Allows dependent students whose parents or guardians hold H-1B visas to qualify for in-State tuition at public institutions of higher education provided they meet certain criteria

S-2564/A-3519 (Turner, Singleton/Benson, McKnight, Jasey) – Establishes "Restorative Justice in Education Pilot Program" in Department of Education

SCS for S-2599/ACS for A-1268 (Bateman, Beach/Tucker, Conaway, Lampitt, Quijano) – Authorizes veterans' property tax exemption and veterans' property tax deduction for honorably discharged veterans of United States Armed Forces who did not serve in time of war or other emergency

S-2826/A-3274 (Greenstein/Vainieri Huttle, Dancer, Benson) – Requires institutions of higher education to offer cats and dogs no longer used for educational, research, or scientific purposes for adoption; designated the "Homes for Animal Heroes Act"

S-2849/A-4590 (A.M. Bucco/DiMaio, Caputo, Dunn) – Designates Seeing Eye® dog as State Dog

S-3036/A-1697 (Lagana, Scutari/Dancer, Downey) – Prohibits medical providers from reporting certain workers' compensation medical charges to collection and credit reporting agencies

S-3061/A-4603 (Ruiz, Greenstein/Lampitt, Mukherji, Benson) – Provides corporation business tax and gross income tax credits for businesses that participate in DOL registered apprenticeship programs; establishes grant program for tax-exempt organizations participating in DOL registered apprenticeship programs

S-3065/A-4657 (Ruiz, Singleton/Armato, Benson, Timberlake) – Establishes youth apprenticeship pilot program in Department of Education

S-3067/A-4602 (Ruiz, Singleton/Lampitt, Reynolds-Jackson, Sumter) – Establishes five year Apprentice Assistance and Support Services Pilot Program

S-3116/A-4683 (Ruiz/Speight, Munoz, Tucker) – Requires certain medical facilities to undertake end-of-life planning and training

S-3117/A-4685 (Ruiz/Speight, Pinkin, Munoz) – Requires emergency departments to take certain measures concerning palliative care for patients

S-3126/A-4107 (Gopal/Benson, DeCroce, Chiaravalloti) – Requires drivers to stop at railroad crossing when on-track equipment is approaching railroad crossing

S-3170/A-5145 (Cryan, Pou/Quijano, Milam, Land) – Increases prenotification time and requires severance pay in certain plant closings, transfers, and mass layoffs

S-3227/A-5261 (Gopal/Tully, Pinkin, Swain) – Requires restaurants to post signs advising customers to notify servers of food allergies; requires restaurant managers to complete food allergen training

S-3265/A-3178 (Turner, Codey, Vitale/Conaway, Murphy, Vainieri Huttle) – Prohibits sale or distribution of flavored vapor products

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S-3330 wGR/A-5066 (Addiego, Singleton/Jones, Vainieri Huttle, Lampitt, Murphy) – Establishes pilot program in DCF to study impact of child care services provided by community providers operating in public school facilities; requires community providers to meet certain criteria

S-3422/A-6056 (Singer, T. Kean/Houghtaling, Downey, Vainieri Huttle) – Requires declaration of Code Blue

alert when National Weather Service predicts temperatures of 32 degrees Fahrenheit or lower

S-3468/A-5105 (Sweeney, Singleton/Murphy, Karabinchak, Vainieri Huttle) – Establishes Task Force on Maximizing Employment for People with Disabilities

S-3511/A-5298 (Singer, T. Kean/Mukherji, Vainieri Huttle, Downey) – Authorizes certain health care and social service resources to be made available during Code Blue alert

S-3581/A-5963 (Singleton/Lopez, Quijano) – Prohibits certain business financing contracts that contain judgment by confession provisions

S-3685/A-5345 (Sarlo, Singleton/Mukherji, Conaway, McKnight) – Establishes program to increase participation of underrepresented students in New Jersey's science and engineering workforce

S-3756/A-6115 (Ruiz, Sarlo, O'Scanlon/Jasey, Jones, Wirths) – Requires limited purpose regional school districts to coordinate with constituent districts regarding school calendar and curriculum

S-3763/A-6116 (Addiego, Bateman, Sarlo/DeAngelo, Dancer, Space) – Renames joint meetings as regional service agencies; grandfathers existing joint meetings

S-3869/A-5561 (Sarlo/Burzichelli, Houghtaling) – Prohibits local governments from imposing fines on alarm companies in certain circumstances

S-3871/A-5427 (Bateman, Scutari/DePhillips, McKeon) – Adds member from Retired Judges Association of New Jersey to State Investment Council

SCS for S-3878/ACS for A-5394 (Ruiz, Weinberg, Cunningham/Moriarty, McKnight, Pinkin) – Reaffirms and clarifies that Attorney General and Division on Civil Rights may initiate actions in Superior Court to enforce "Law Against Discrimination"

S-3920 wGR/A-5552 (Pou/Wimberly, Sumter) – Concerns provision of energy to certain manufacturing facilities by providing exemptions to certain energy related taxes

S-3923/A-5680 (Madden, Singleton/Giblin, Timberlake, Murphy) – Concerns labor harmony agreements for hospitality projects

SCS for S-3939 and 3944/ACS for A-5681 and 5682 (Smith, Greenstein, Bateman, Codey/Pinkin, Lopez, McKeon) – Establishes Recycling Market Development Council

S-3985/A-5663 (Smith/McKeon, Pinkin, Vainieri Huttle) – Amends "Electric Discount and Energy Competition Act" to add definition of "open access offshore wind transmission facility" and revises law concerning "qualified offshore wind projects"

S-4025/A-5695 (Pou/Wimberly, Sumter) – Makes FY 2020 language allocation of \$1,000,000 appropriated to Grants for Urban Parks to Hinchliffe Stadium in Paterson

S-4162/A-6014 (Smith, Greenstein/Vainieri Huttle, Pinkin, Houghtaling) – Establishes NJ Climate Change Resource Center at Rutgers University; appropriates up to \$500,000

S-4165/A-4364 (Rice/Giblin, Caputo, Tucker) – Expands University Hospital board of directors membership from 11 to 13 members

S-4188/A-6075 (Beach/Murphy, Dancer, Lampitt) – "Lindsay's Law"; provides tax benefits to organ and bone marrow donors and their employers, and provides paid time off to donors who are State or local government employees

S-4200/A-5855 (Ruiz, Turner/Coughlin, Lampitt, Holley) – Requires State to pay difference between federal allocation and total cost of reduced price breakfast or lunch; appropriates \$4.5 million

S-4247/A-6049 (Gopal, O'Scanlon/Conaway, Houghtaling, Downey) – Establishes criteria for distribution of Fiscal Year 2020 funding to Community Food Bank of New Jersey and partner organizations

S-4264/A-5962 (Pou/Wimberly, Sumter, Calabrese) – Designates State Highway Route 19 as "William J. Pascrell Jr. Highway"

S-4275/A-6088 (Smith, Greenstein/Burzichelli) – Allows BPU to increase cost to customers of Class I renewable energy requirement for energy years 2022 through 2024, under certain conditions

S-4276/A-6109 (Corrado, Bateman/Armato, Calabrese, Land) – Appropriates \$32,153,936 to State Agriculture Development Committee, and amends 2017 appropriations for stewardship activities, for farmland preservation purposes

S-4277/A-6112 (Greenstein, Bateman/Freiman, Danielsen, Downey) – Appropriates \$5,000,000 from constitutionally dedicated CBT revenues to State Agriculture Development Committee for municipal planning incentive grants for farmland preservation purposes

S-4278/A-6108 (Greenstein, Bateman/Taliaferro, Karabinchak, Kennedy) – Appropriates \$21 million from constitutionally dedicated CBT revenues to State Agriculture Development Committee for county planning incentive grants for farmland preservation purposes

S-4279/A-6106 (Smith, Bateman/Houghtaling, Reynolds-Jackson, Pinkin) – Appropriates \$1,350,000 from constitutionally dedicated CBT revenues to State Agriculture Development Committee for grants to certain nonprofit organizations for farmland preservation purposes

S-4286/A-5890 (Vitale/Swain, Jones) – Clarifies procedures concerning collection of child support on behalf of child over age 19 when court has ordered such support

S-4309/A-6107 (Turner, Cruz-Perez/Mejia, Vainieri Huttie, Zwicker) – Appropriates \$13,902,723 from constitutionally dedicated CBT revenues to NJ Historic Trust for grants for certain historic preservation projects and associated administrative expenses

S-4310/A-6114 (Codey, Bateman/Carter, Murphy, Lopez) – Appropriates \$8,872,682 to DEP from constitutionally dedicated CBT revenues for grants to certain nonprofit entities to acquire or develop lands for recreation and conservation purposes

S-4311/A-6113 (Greenstein, Bateman/Speight, Mukherji, Verrelli) – Appropriates \$77,450,448 from constitutionally dedicated CBT revenues and various Green Acres funds to DEP for local government open space acquisition and park development projects

S-4312/A-6111 (Smith, Bateman/Giblin, Mazzeo, Land) – Appropriates \$36.143 million from constitutionally dedicated CBT revenues for recreation and conservation purposes to DEP for State capital and park development projects

S-4313/A-6110 (Corrado, Bateman/Moriarty, McKeon, Swain) – Appropriates \$33.915 million from constitutionally dedicated CBT revenues to DEP for State acquisition of lands for recreation and conservation purposes, including Blue Acres projects

SCS for S-4315/ACS for A-6063 (Beach, Turner/Jones, Zwicker) – Creates fund to reimburse local units of government for cost of certain mail-in ballot procedures; appropriates \$3,000,000

SJR-51/AJR-189 (Rice, Turner/Verrelli, Reynolds-Jackson, Sumter) – Establishes the "New Jersey State Commission on Urban Violence"

SJR-65/AJR-90 (Weinberg, Addiego/DiMaso, Vainieri Huttie, Schepisi) – Designates March 19th "Women in Public Office Day" in New Jersey

SJR-80/AJR-121 (Lagana, Weinberg/Jones, Benson, Chiaravalloti, DeCroce) – Urges federal government to adhere to commitment to improve Northeast Corridor rail infrastructure by providing funding to complete Gateway Program

SJR-125/AJR-169 (Gopal, Codey/Wolfe, Pinkin) – Designates the second week of October of each year as "Obesity Care Week" in NJ

- A-344/S-1575 (Murphy, McKeon, Timberlake/Cruz-Perez, Singleton)** – Revises certain aspects of the New Jersey Individual Development Account Program
- A-1040/S-3928 (Houghtaling, Taliaferro/Andrzejczak)** – Establishes NJ "Landowner of the Year" award program
- A-1146/S-4330 (Wimberly, Holley/Pou, Singleton)** – Establishes "New Jersey Investing in You Promise Neighborhood Commission"
- A-1277/S-2629 (Tucker, Holley, Lopez/Singleton, Gopal)** – Requires hospitals and homeless shelters to provide information on services and resources to individuals who are homeless or military veterans
- A-1449/S-3168 (Benson, DeAngelo/Greenstein, Turner)** – Provides job security to certain organ and bone marrow donors
- A-1477/S-3228 (Chaparro, Vainieri Huttle, Benson, Jimenez, Mukherji, Downey/Gopal, Scutari)** – Establishes Statewide Hit and Run Advisory Program to facilitate apprehension of persons fleeing motor vehicle accident scene; designated as "Zackhary's Law"
- A-1478/S-1648 (Chaparro, Vainieri Huttle/Diegnan, T. Kean)** – Revises law governing theater liquor licenses
- A-1604/S-2734 (Conaway, Murphy, Jimenez/Singleton)** – "Recreational Therapists Licensing Act"
- A-1796/S-2609 (McKeon, Downey/Lagana, Gopal)** – Prevents criminal defendant from asserting "gay and transgender panic" defense to murder charge in order to reduce charge to manslaughter committed in heat of passion
- A-1924/S-2930 (Mukherji, A.M. Bucco, DeAngelo, DeCroce/Beach)** – Exempts certain honorably discharged United States military veterans from initial insurance producer licensing fee
- A-1992/S-1780 (Sumter, Benson, Vainieri Huttle, Houghtaling, Wimberly/Diegnan, Turner)** – "New Jersey Call Center Jobs Act"
- A-2183/S-1687 (Land, Johnson/Cruz-Perez, Andrzejczak)** – "Music Therapist Licensing Act"
- ACS for A-2431 wGR/SCS for S-1865 (Benson, Jimenez, DeCroce/Weinberg, T. Kean)** – Requires health insurers to provide plans that limit patient cost-sharing concerning certain prescription drug coverage
- ACS for A-2444 and S-2656/S-2081 (Benson, Lampitt, Pinkin, Mukherji/Turner, Singleton)** – Provides for coverage of comprehensive tobacco cessation benefits in Medicaid
- A-2767/S-2924 (Greenwald, Mosquera, McKnight/Greenstein, Singleton)** – Amends certain provisions of sexual assault statute to clarify elements necessary for conviction
- A-3312/S-1972 (Murphy, Lagana, Downey, Sumter/Gopal, Corrado)** – Requires Legislature to adopt and distribute policy prohibiting sexual harassment; requires members, officers, and employees of Legislature to complete online training on policy once every two years
- A-3670/S-995 (Benson, Giblin, Murphy/Vitale, Weinberg)** – Provides for designation of acute stroke ready hospitals, establishes Stroke Care Advisory Panel and Statewide stroke database, and requires development of emergency medical services stroke care protocols
- ACS for A-4136/SCS for S-2675 (Land, Milam/Andrzejczak, Van Drew)** – Establishes Possession In Excess of Daily Limit Vessel License for black sea bass and summer flounder; dedicates fees therefrom to marine fisheries programs
- A-4147/S-2744 (Lampitt, Houghtaling, Zwicker/Ruiz, Corrado)** – Requires school districts and nonpublic schools to conduct audit of security features of buildings, grounds, and communication systems and to submit audit to NJ Office of Homeland Security and Preparedness and DOE

- A-4150/S-2742 (Lampitt, Jones, Timberlake/Ruiz, Corrado)** – Requires meeting between student and appropriate school personnel after multiple suspensions or proposed expulsion from public school to identify behavior or health difficulties
- A-4151/S-2745 (Swain, Tully, Jasey/Ruiz, Corrado)** – Requires school security training for persons employed by public and nonpublic schools in substitute capacity and for employees and volunteers of youth programs operated in school buildings
- A-4260/S-4335 (Timberlake, Giblin, Tucker, Caputo/Pou, Scutari)** – Prohibits sale of certain toy guns and imitation firearms
- A-4370/S-2919 (Carroll/A.M. Bucco)** – Increases membership of board of trustees of Washington Association of New Jersey
- A-4377/S-2934 (Benson, Land, DeCroce/Greenstein)** – Requires DOT and OIT to develop materials concerning capabilities of airports in NJ and establishes "Public Use Airports Task Force"
- A-4517/S-4341 (Wimberly, Speight, Reynolds-Jackson/Singleton, Cunningham)** – Establishes "New Jersey Eviction Crisis Task Force"
- A-4529/S-3191 (Mazzeo, Armato/Gopal, Andrezejczak)** – Concerns reimbursements to Superstorm Sandy-impacted homeowners subjected to contractor fraud
- A-4563/S-3096 (Zwicker, Benson/Greenstein, Gill)** – Prohibits use of bots to deceive person about origin and content of communication for certain commercial or election purposes
- A-4564/S-3087 (Zwicker, Freiman/Greenstein)** – Establishes "Voting Precinct Transparency Act;" requires filing of election district, county district, and municipal ward boundary data with Secretary of State for posting and download on official website with matching election results data
- A-4699/S-2938 (Moriarty, Burzichelli, Bramnick/Turner)** – Regulates annual report filing services
- A-4803/S-4211 (Greenwald, Johnson, Pintor Marin/Cryan, Vitale)** – Authorizes certain entities to directly bill Victims of Crime Compensation Office for counseling services provided to victims of firearm and stabbing crimes
- A-4822/S-3408 (Wimberly, Tully, Swain/Singleton, Greenstein)** – Permits municipalities to lease vacant municipal land for tiny home occupancy; directs DCA to enhance regulatory guidance on acceptable tiny home construction and use
- A-4904 wGR/S-3347 (Mukherji, Quijano, Mazzeo/Cryan, Sweeney)** – Concerns property taxes due and owing on real property owned by certain federal employees or contractors under certain circumstances
- A-4954/S-3368 (Quijano, Murphy, Carter/Singleton, Greenstein)** – Revises requirements for provision of counseling and support services to emergency services personnel
- ACS for A-4972/SCS for S-1490 (Moriarty/Beach, Scutari)** – Establishes certain consumer protections related to arbitration organizations
- A-4978 wGR/S-3498 (Timberlake, Zwicker, Vainieri Huttle/Greenstein, Cryan)** – Prohibits online education services from using and disclosing certain information, engaging in targeted advertising, and requires deletion of certain information in certain circumstances
- A-5023/S-3467 (McKnight, Mukherji, Chaparro, Chiaravalloti/Cunningham)** – Exempts from DOT permitting requirements certain signs not located in protected areas that have been approved by municipality
- A-5028/S-3523 (Mukherji, Conaway, Pintor Marin/Vitale, Diegnan)** – Establishes "James Nicholas Rentas's Law," revises "New Jersey SmokeFree Air Act"
- A-5029/S-3522 (Sumter, Reynolds-Jackson, Johnson/Rice, T. Kean)** – Requires New Jersey Office on Minority and Multicultural Health to study racial disparities on sexual and reproductive health of African-American women

A-5031/S-3455 (Speight, McKnight, Timberlake/Ruiz) – Requires hospital emergency departments to ask person of childbearing age about recent pregnancy history

A-5314/S-3692 (Zwicker, Milam, Mazzeo/Cryan, Ruiz) – Requires DHS to study social isolation occurring in certain population groups

A-5344/S-3833 (Mukherji, Vainieri Huttel, Milam/Gopal, Corrado) – Establishes uniform standard for acceptable proof of veteran status for veteran's ID cards and various State and local programs

A-5388/S-3895 (Speight, Pintor Marin, Greenwald/Greenstein, Ruiz) – Requires specialized in-service training regarding crime victims for police departments in certain high-crime areas

A-5389/S-3896 (Speight, Pintor Marin, Greenwald/Greenstein, Ruiz) – Requires training or experience in crime victims' rights for certain members of Victims of Crime Compensation Review Board

A-5432/S-3796 (Milam, Land/Andrzejczak) – Requires DEP Commissioner to establish individual transferable quota system for menhaden purse seine fishery

A-5445/S-3909 (Swain, Tully, Spearman/T. Kean, Corrado) – Requires AG to establish program to detect fentanyl in State's illegal drug supply and make information related to presence of fentanyl available in database accessible by law enforcement

A-5511/S-1852 (Spearman, Jones, Reynolds-Jackson/Turner, Cruz-Perez) – Revises certain penalties for illegal operation of snowmobile, all-terrain vehicle, or dirt bike

A-5580/S-3842 (Johnson, Moriarty, Greenwald/Weinberg, Sarlo) – Extends availability period for tax credits for certain expenses incurred for production of certain film and digital media content, raises annual cap related to film production, and provides for annual administration of film tax credits

A-5583/S-3919 (Pinkin, Lopez, Mukherji/Smith, Bateman) – Prohibits sale, lease, rent, or installation of certain equipment or products containing hydrofluorocarbons or other greenhouse gases

A-5630/S-3981 (Pintor Marin, Munoz, Reynolds-Jackson/Weinberg, Corrado) – Requires Civil Service Commission to establish and maintain hotline for State employees to submit reports of workplace discrimination and harassment

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A-5667/S-3933 (Mukherji, Vainieri Huttel, Armato, DeCroce, Karabinchak/Singer, Scutari) – "Charlie's Law"; requires pharmacy practice sites and hospice programs to furnish patients with information and means to safely dispose of unused prescription drugs and medications

A-5801/S-4064 (Coughlin, Houghtaling, Verrelli/Singleton, Sweeney) – Concerns responsibility of contractors for wage claims against subcontractors

A-5817/S-4263 (Mazzeo, Armato/Cunningham, Sweeney, C.A. Brown) – Allows certain persons to qualify for casino key employee license and casino employee registration

A-5916/S-4255 (Chiaravalloti, McKnight, Karabinchak/Cunningham, Weinberg) – Authorizes DOH to notify elected officials of financial distress of certain hospitals

A-5918/SCS for S-3741 and 4253 (Chiaravalloti, McKnight/Weinberg, Cunningham, Vitale) – Expands hospital reporting requirements

A-5970/S-4201 (Lopez, Speight, Chaparro/Codey) – Amends list of environmental infrastructure projects approved for long-term funding for FY2020 to include new projects, remove certain projects, and modify estimated loan amounts for certain projects

A-5971/S-4202 (Mukherji, Pintor Marin, Spearman/Bateman, Corrado) – Authorizes NJ Infrastructure Bank to expend additional sums to make loans for environmental infrastructure projects for FY2020

A-5972/S-4203 (Pinkin, Benson, Zwicker/Greenstein, Singleton) – Makes changes to New Jersey Infrastructure Bank's enabling act

A-5977/S-4282 (Greenwald, Downey, Vainieri Huttie/Vitale, Singleton) – Provides for establishment of Regional Health Hub Program as replacement to Accountable Care Organization Demonstration Project, and designates existing accountable care organizations and look-alike organizations as Regional Health Hubs

A-6119/S-4336 (Egan, Houghtaling/Madden) – Revises "The Public Works Contractor Registration Act" and amends definition of registered apprenticeship program

AJR-35/SJR-159 (McKnight, Chaparro, Chiaravalloti, DeCroce/Cunningham, Greenstein) – Designates third full week in March as "Domestic Violence Services Awareness Week" to bring awareness of services available to domestic violence victims

AJR-103/SJR-70 (Rooney, DePhillips, Murphy/Corrado) – Permanently designates January as "NUT Carcinoma Awareness Month" in New Jersey

AJR-118/SJR-157 (McKnight, Timberlake, McKeon/Pou, Madden) – Designates April of each year as "Financial Literacy Month" in New Jersey

AJR-180/SJR-112 (DeAngelo, McKnight, Murphy/Singleton, Corrado) –Designates February in each year as "Career and Technical Education Month" in New Jersey

Governor Murphy declined to sign the following bills, meaning they expire without becoming law:

S-691/A-657 (Ruiz, Pou/Jasey, Caputo, Pintor Marin, Sumter, Wimberly) – Requires that if a school district satisfies 80% or more of the required NJ Quality Single Accountability Continuum standards in an area of district effectiveness under State intervention, the State must return that area to local control

S-1083/A-544 (Cruz-Perez, Gopal/Mazzeo, Houghtaling, Holley, Dancer) – Establishes loan program and provides corporation business tax and gross income tax credits for establishment of new vineyards and wineries

S-2421/A-1030 (Smith, Bateman/Johnson, Kennedy, Benson, DeAngelo) – Concerns installation of electric vehicle charging stations in common interest communities

S-2425/A-3851 (Singleton, Andrzejczak/Conaway) – Revises law relating to common interest communities

S-2429/A-4028 (Scutari, Pou/Bramnick, Downey) – Requires automobile insurers to disclose policy limits upon request by an attorney under certain circumstances

S-2835/A-3926 (Singleton, Ruiz/Conaway, Lampitt, Murphy) – Requires public schools to administer written screenings for depression for students in certain grades

S-2897/A-1433 (Madden, Singer/Benson, Wimberly, Carter) – Requires DCA to establish procedures for inspection and abatement of mold hazards in residential buildings and school facilities, and certification programs for mold inspectors and mold hazard abatement workers

S-2957/A-4712 (Stack/Mukherji, Chaparro) – Establishes five-year moratorium on conversions of certain residential rental premises in qualified counties

S-2958/A-4535 (Sarlo, Oroho/Zwicker, DePhillips, DeCroce) – Establishes the "Energy Infrastructure Public-Private Partnership Act"

S-3062/A-2049 (Ruiz, Greenstein/Howarth, Benson, Murphy) – Provides corporation business tax and gross income tax credits for businesses that employ apprentices in DOL registered apprenticeships

S-3063/A-4655 (Ruiz/Armato, Vainieri Huttie, DeAngelo) – Provides tuition fee waiver apprenticeship courses

S-3137/A-1308 (Sweeney, Oroho, Singleton/Greenwald, Milam, Land) – The "Electronic Construction Procurement Act"

S-3252/A-4713 (Greenstein, Stack/DeAngelo, Quijano) – "New Townhouse Fire Safety Act"; requires automatic fire sprinkler systems in new townhomes

S-3263/A-4837 (T. Kean, Diegnan/Vainieri Huttie, Chiaravalloti, McKnight) – Revises and updates membership and purpose of Advisory Council on the Deaf and Hard of Hearing in DHS

S-3270/A-5095 (Pou/McKeon, Freiman, DeCroce) – Establishes certain requirements for stop loss insurance offered to small employers

S-3393/ACS for A-5384 and 5157 (Sarlo, Addiego/Mazzeo, Murphy, Houghtaling, Calabrese, Armato, Dancer) – Allows certain preserved farms to hold 14 special occasion events per year; imposes further event restrictions on residentially-exposed preserved farms

S-3770/A-6118 (Sarlo, Oroho, Sweeney/Greenwald, Jones) – Establishes "New Jersey Economic and Fiscal Policy Review Commission" to provide ongoing review of State and local tax structure, economic conditions, and related fiscal issues

S-3888/A-5585 (Ruiz/Dancer, Pintor Marin) – Extends document submission deadlines under Economic Redevelopment and Growth Grant program and Urban Transit Hub Tax Credit program

S-4035/A-5702 (Pou, Singleton/Wimberly, Reynolds-Jackson, Sumter) – Makes Fiscal Year 2020 supplemental appropriation of \$1,700,000 for Thomas Edison State University

S-4281/A-6094 (Smith, Diegnan/Danielsen, Pinkin) – Requires State to sell and convey to Educational Services Commission of New Jersey certain land and improvements known as Piscataway Regional Day School

S-4331/A-4727 (Diegnan, Madden/Karabinchak, Holley, Jones) – Requires person taking written examination for permit to watch video of rights and responsibilities of driver stopped by law enforcement; requires testing on rights and responsibilities of driver stopped by law enforcement

A-491/S-4340 (Jimenez/Sacco, Stack) – Enhances PFRS accidental death pension for surviving spouse by providing for minimum of \$50,000 annually

A-1044/S-1441 (Houghtaling, Downey, DiMaio, Space/Doherty, Madden) – Requires Director of Division of Taxation to examine feasibility of centralized property tax information system to verify property taxes paid by homestead property tax reimbursement claimants

A-1045/S-2856 (Houghtaling, Downey, Dancer/Gopal, Oroho) – Clarifies sales tax collection responsibilities of horse-boarding businesses in New Jersey

A-1526/S-1048 (Zwicker, Johnson/Vitale) – Concerns payment of independent contractors

A-2731/S-3407 (Taliaferro, Space/Sweeney, Oroho) – Removes statutory limitation on number of permits that may be issued by Division of Fish and Wildlife for the taking of beaver

A-4382/S-2815 (Pinkin, Lopez, Kennedy/Beach, Smith) – Requires paint producers to implement or participate in paint stewardship program

A-4463/S-3927 (Freiman, Egan, Karabinchak/Oroho, Andrzejczak) – Establishes "Electronic Permit Processing Review System"

A-4788/S-3880 (Karabinchak, Freiman, Calabrese/Diegnan) – Establishes expedited construction inspection program

A-5072/S-3496 (Karabinchak, Johnson, Mukherji/Greenstein, Cryan) – "Defense Against Porch Pirates Act"; creates new category of theft, with penalties including mandatory restitution and community service, for taking package delivered to residence by cargo carrier

A-5446/S-3907 (Land, Reynolds-Jackson, Verrelli/T. Kean, Lagana) – Requires reporting of opioid deaths

A-5629/S-3980 (Pintor Marin, Munoz/Weinberg, Corrado) – Clarifies provisions concerning disclosure of existence and content of discrimination or harassment complaints; requires certain disclosures to person against whom complaint is made

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ACS for A-5922 and 5923/SCS for S-4223 and 4224 (Conaway, Vainieri Huttle, Lopez, Pinkin/Vitale, Sweeney) – Revises requirements for sale of tobacco and vapor products; increases penalties for prohibited sales; increases fees for cigarette and vapor business licensure

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