

(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 6/17/2019

VETO MESSAGE:

Yes

GOVERNOR'S PRESS RELEASE ON SIGNING:

Yes

FOLLOWING WERE PRINTED:

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REPORTS:

No

HEARINGS:

No

NEWSPAPER ARTICLES:

No

Also of possible interest:

Public Meeting of Legislative Manufacturing Caucus
February 14, 2018
Online at <https://hdl.handle.net/10929/57492>

Rwh/CL

P.L. 2019, CHAPTER 437, *approved January 21, 2020*
Senate, No. 3920 (*Second Reprint*)

1 AN ACT concerning provision of energy to certain manufacturing
2 facilities, and supplementing various parts of the statutory law.

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

6
7 1. As used in P.L. , c. (C.) (pending before the
8 Legislature as this bill):

9 ²"Authority" means the New Jersey Economic Development
10 Authority established by P.L.1974, c.80 (C.34:1B-1 et seq.).²

11 "Comprehensive energy audit" means the same as defined in
12 section 2 of P.L.1995, c.180 (C.48:2-21.25).

13 "Director" means the Director of the Division of Taxation in the
14 Department of the Treasury.

15 "Division" means the Division of Taxation in the Department of
16 the Treasury.

17 "Recovered materials" means the same as defined in
18 40 C.F.R. s.247.3.

19 "Recovered materials manufacturing facility" means a facility
20 that: (1) received service under an electric public utility rate that
21 applied only to the owner of the facility on January 1, 2004; (2)
22 manufactures products made from recovered materials, provided
23 however, that not less than 50 percent of the content of such
24 products produced in this State meet the definition of recovered
25 materials; (3) completed a comprehensive energy audit not more
26 than 48 months before but not later than 90 days after the effective
27 date of P.L. , c. (C.) (pending before the Legislature as this
28 bill); and (4) employed, individually or collectively with an
29 affiliated facility, not less than 250 employees in this State on
30 January 1, 2019.

31 "Tax exemption period" means a period of seven years beginning
32 on a date specified by the owner of a recovered materials
33 manufacturing facility following consultation and filing of notice
34 with the division, provided, however, that the beginning date shall
35 be specified to occur after ¹**June 30, 2019** December 31, 2019¹
36 and before ¹**July 1, 2022** January 1, 2023¹.

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.

Matter enclosed in superscript numerals has been adopted as follows:

¹Senate SBA committee amendments adopted December 5, 2019.

²Senate amendments adopted in accordance with Governor's recommendations January 13, 2020.

1 2. a. Receipts from the sale or use of energy and utility service
2 to or by a recovered materials manufacturing facility for use or
3 consumption directly and primarily in the production of tangible
4 personal property shall be exempt from the tax imposed under the
5 “Sales and Use Tax Act,” P.L.1966, c.30 (C.54:32B-1 et seq.),
6 during the tax exemption period.

7 b. Notwithstanding the provisions of subsection a. of this
8 section, a seller of energy and utility service shall charge and
9 collect from a purchaser that is a recovered materials manufacturing
10 facility ², and remit to the division,² the sales and use tax at the rate
11 then in effect, and the tax shall be refunded to the purchaser by the
12 filing, within 30 days of the close of the calendar quarter in which
13 the sale or use is made or rendered, of a claim with the director for
14 a refund of sales and use taxes paid for energy and utility service,
15 which refund shall be paid within 60 days of the filing of a claim
16 for refund. Proof of claim for refund shall be made by the
17 submission of auditable receipts and such other documentation as
18 the director may require.

19 c. (1) If the owner of a recovered materials manufacturing
20 facility relocates the facility to a location outside this State during
21 the tax exemption period, the owner of the facility shall pay the
22 director the amount of tax for which an exemption shall have been
23 allowed and refunded in accordance with subsection b. of this
24 section.

25 (2) The State Treasurer shall notify the director of the relocation
26 of a recovered materials manufacturing facility to a location outside
27 this State, and the director shall issue a tax assessment for the
28 recapture of tax, equal to the amount of tax for which an exemption
29 shall have been allowed and refunded in accordance with subsection
30 b. of this section.

31 (3) The recapture of tax shall be a State tax subject to the State
32 Uniform Tax Procedure Law, R.S.54:48-1 et seq., and shall be
33 deposited in the General Fund.

34

35 3. a. The division ², in consultation with the authority,² shall
36 annually review the financial records of a recovered materials
37 manufacturing facility that is eligible for a sales and use tax
38 exemption pursuant to section 2 of P.L. , c. (C.) (pending
39 before the Legislature as this bill), in order to determine whether it
40 is economically feasible for the State to continue to allow that
41 recovered materials manufacturing facility to receive that sales and
42 use tax exemption.

43 b. Upon the completion of the review required by this section,
44 the division ², in consultation with the authority,² shall prepare and
45 submit, pursuant to section 2 of P.L.1991, c.164 (C.52:14-19.1), an
46 annual report to the Legislature containing ²**【the division's】** their²
47 recommendation as to whether the sales and use tax exemption

1 should be continued or whether the exemption should be altered or
2 repealed. The division ², in consultation with the authority,² shall
3 submit the first annual report on the first day of the ninth month
4 following the commencement of the tax exemption period and shall
5 review the period beginning with the first day after the
6 commencement of the tax exemption period and extending for the
7 subsequent six months. Each of the six subsequent annual reports
8 shall review the 12-month period beginning on the first day after
9 the close of the prior reporting period.

10 c. The annual reports shall review the financial records of such
11 a recovered materials manufacturing facility for the preceding one-
12 year period. As a condition of receiving the sales and use tax
13 exemption, the recovered materials manufacturing facility shall
14 make its financial records available to the division ²and the
15 authority² and shall provide such other information as may be
16 required by the division ²and the authority² to complete ²[its] their²
17 review and assessment pursuant to this section.

18
19 4. This act shall take effect immediately ²and shall apply to
20 receipts from the sale or use of energy and utility service to or by a
21 recovered materials manufacturing facility made on or after the
22 effective date².

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27 _____
28 Concerns provision of energy to certain manufacturing facilities
by providing exemptions to certain energy related taxes.

SENATE, No. 3920

STATE OF NEW JERSEY
218th LEGISLATURE

INTRODUCED JUNE 6, 2019

Sponsored by:
Senator NELLIE POU
District 35 (Bergen and Passaic)

SYNOPSIS

Concerns provision of energy to certain manufacturing facilities by providing exemptions to certain energy related taxes.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT concerning provision of energy to certain manufacturing
2 facilities, and supplementing various parts of the statutory law.

3

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

6

7 1. As used in P.L. , c. (C.) (pending before the
8 Legislature as this bill):

9 "Comprehensive energy audit" means the same as defined in
10 section 2 of P.L.1995, c.180 (C.48:2-21.25).

11 "Director" means the Director of the Division of Taxation in the
12 Department of the Treasury.

13 "Division" means the Division of Taxation in the Department of
14 the Treasury.

15 "Recovered materials" means the same as defined in 40 C.F.R.
16 s.247.3.

17 "Recovered materials manufacturing facility" means a facility
18 that: (1) received service under an electric public utility rate that
19 applied only to the owner of the facility on January 1, 2004; (2)
20 manufactures products made from recovered materials, provided
21 however, that not less than 50 percent of the content of such
22 products produced in this State meet the definition of recovered
23 materials; (3) completed a comprehensive energy audit not more
24 than 48 months before but not later than 90 days after the effective
25 date of P.L. , c. (C.) (pending before the Legislature as this
26 bill); and (4) employed, individually or collectively with an
27 affiliated facility, not less than 250 employees in this State on
28 January 1, 2019.

29 "Tax exemption period" means a period of seven years beginning
30 on a date specified by the owner of a recovered materials
31 manufacturing facility following consultation and filing of notice
32 with the division, provided, however, that the beginning date shall
33 be specified to occur after June 30, 2019 and before July 1, 2022.

34

35 2. a. Receipts from the sale or use of energy and utility service
36 to or by a recovered materials manufacturing facility for use or
37 consumption directly and primarily in the production of tangible
38 personal property shall be exempt from the tax imposed under the
39 "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.),
40 during the tax exemption period.

41 b. Notwithstanding the provisions of subsection a. of this
42 section, a seller of energy and utility service shall charge and
43 collect from a purchaser that is a recovered materials manufacturing
44 facility the sales and use tax at the rate then in effect, and the tax
45 shall be refunded to the purchaser by the filing, within 30 days of
46 the close of the calendar quarter in which the sale or use is made or
47 rendered, of a claim with the director for a refund of sales and use
48 taxes paid for energy and utility service, which refund shall be paid

1 within 60 days of the filing of a claim for refund. Proof of claim
2 for refund shall be made by the submission of auditable receipts and
3 such other documentation as the director may require.

4 c. (1) If the owner of a recovered materials manufacturing
5 facility relocates the facility to a location outside this State during
6 the tax exemption period, the owner of the facility shall pay the
7 director the amount of tax for which an exemption shall have been
8 allowed and refunded in accordance with subsection b. of this
9 section.

10 (2) The State Treasurer shall notify the director of the relocation
11 of a recovered materials manufacturing facility to a location outside
12 this State, and the director shall issue a tax assessment for the
13 recapture of tax, equal to the amount of tax for which an exemption
14 shall have been allowed and refunded in accordance with subsection
15 b. of this section.

16 (3) The recapture of tax shall be a State tax subject to the State
17 Uniform Tax Procedure Law, R.S.54:48-1 et seq., and shall be
18 deposited in the General Fund.

19

20 3. a. The division shall annually review the financial records
21 of a recovered materials manufacturing facility that is eligible for a
22 sales and use tax exemption pursuant to section 2 of P.L. ,
23 c. (C.) (pending before the Legislature as this bill), in order
24 to determine whether it is economically feasible for the State to
25 continue to allow that recovered materials manufacturing facility to
26 receive that sales and use tax exemption.

27 b. Upon the completion of the review required by this section,
28 the division shall prepare and submit, pursuant to section 2 of
29 P.L.1991, c.164 (C.52:14-19.1), an annual report to the Legislature
30 containing the division's recommendation as to whether the sales
31 and use tax exemption should be continued or whether the
32 exemption should be altered or repealed. The division shall submit
33 the first annual report on the first day of the ninth month following
34 the commencement of the tax exemption period and shall review the
35 period beginning with the first day after the commencement of the
36 tax exemption period and extending for the subsequent six months.
37 Each of the six subsequent annual reports shall review the 12-month
38 period beginning on the first day after the close of the prior
39 reporting period.

40 c. The annual reports shall review the financial records of such
41 a recovered materials manufacturing facility for the preceding one-
42 year period. As a condition of receiving the sales and use tax
43 exemption, the recovered materials manufacturing facility shall
44 make its financial records available to the division and shall provide
45 such other information as may be required by the division to
46 complete its review and assessment pursuant to this section.

47

48 4. This act shall take effect immediately.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 3920

with committee amendments

STATE OF NEW JERSEY

DATED: DECEMBER 5, 2019

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 3920, with committee amendments.

This bill, as amended, concerns the provision of energy to certain recovered materials manufacturing facilities by exempting, for a period of seven years, the sale or use of energy utility service to qualifying recovered materials manufacturing facilities from the sales and use tax. The bill requires the Division of Taxation to annually review the economic feasibility of continuing to provide qualifying recovered materials manufacturing facilities with the exemption from the sales and use tax and to submit their recommendations to the Legislature as to whether such exemptions should be continued.

COMMITTEE AMENDMENTS:

The committee amendments change the timing for when the seven year tax exemption period provided in the bill can begin from between June 30, 2019 and July 1, 2022 to between December 31, 2019 and January 1, 2023.

FISCAL IMPACT:

The Office of Legislative Services (OLS) cannot quantify the annual revenue loss this bill may impose on the State, as the OLS cannot determine the number of recovered materials manufacturing facilities conforming to the bill's stringent eligibility requirements. This restrictiveness, however, leads the OLS to surmise that very few manufacturers may qualify for the sales and use tax exemption on the purchase of energy and utility services provided in the bill.

Any revenue loss would occur over seven years, reflecting the bill's sunset provision. The tax exemption period can begin after December 31, 2019 and before January 1, 2023 at the discretion of the owner of an eligible facility, so the impact of this bill will not extend beyond the end of FY 2030. Certain provisions in the bill allow for the State to recover revenues in the event that a facility is relocated outside the State during the seven-year period.

LEGISLATIVE FISCAL ESTIMATE
SENATE, No. 3920
STATE OF NEW JERSEY
218th LEGISLATURE

DATED: JUNE 17, 2019

SUMMARY

Synopsis: Concerns provision of energy to certain manufacturing facilities by providing exemptions to certain energy related taxes.

Type of Impact: Potential Seven-Year Revenue Loss to the State General Fund.

Agencies Affected: Department of the Treasury

Office of Legislative Services Estimate

Fiscal Impact	FY 2020 through FY 2029
Potential State Revenue Loss	Indeterminate

- The Office of Legislative Services (OLS) cannot quantify the annual revenue loss this bill may impose on the State, as the OLS cannot determine the number of recovered materials manufacturing facilities conforming to the bill's stringent eligibility requirements. This restrictiveness, however, leads the OLS to surmise that very few manufacturers may qualify for the sales and use tax exemption on the purchase of energy and utility services provided in the bill.
- Any revenue loss would occur over seven years, reflecting the bill's sunset provision. The tax exemption period can begin after June 30, 2019 and before July 1, 2022 at the discretion of the owner of an eligible facility, so the impact of this bill will not extend beyond the end of FY 2029. Certain provisions in the bill allow for the State to recover revenues in the event that a facility is relocated outside the State during the seven-year period.

BILL DESCRIPTION

This bill concerns the provision of energy to certain recovered materials manufacturing facilities by exempting, for a period of seven years, the sale or use of energy utility service to qualifying recovered materials manufacturing facilities from the sales and use tax. The bill requires the Division of Taxation to annually review the economic feasibility of continuing to provide qualifying recovered materials manufacturing facilities with the exemption from the sales and use tax and to submit its recommendations to the Legislature as to whether such exemptions should be continued.

FISCAL ANALYSIS***EXECUTIVE BRANCH***

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS cannot quantify the annual revenue loss this bill may impose on the State, as the OLS cannot determine the number of recovered materials manufacturing facilities conforming to the bill's stringent eligibility requirements. This restrictiveness, however, leads the OLS to surmise that very few manufacturers may qualify for the sales and use tax exemption on the purchase of energy and utility services provided in the bill. Further, energy prices can fluctuate from year-to-year, thereby complicating the OLS's ability to generate a reliable estimate.

The OLS notes that the owner of a recovered materials manufacturing facility must elect to start the seven-year exemption period before July 1, 2022. Thus, if an owner of a recovered materials manufacturing facility that is eligible for and receives the sales and use tax exemption fails to comply with this requirement, the impact on State revenues may never materialize. The OLS further notes that the bill requires an owner of an eligible facility that relocates the facility outside this State during the seven-year exemption period to pay back the Director of the Division of Taxation in the Department of the Treasury the amount of tax for which the exemption was allowed.

Senate Bill No. 2410 of 2006-2007 was considered during a prior Legislative Session and is similar to this bill. The OLS fiscal estimate published for Senate Bill No. 2410 of 2007 noted that very few manufacturers would qualify for the exemption provided in that bill. However, based on public testimony submitted to the legislature, Marcal Paper Mills, Inc. would have benefited from that bill. The OLS fiscal estimate projected that if Marcal Paper Mills was the only manufacturer eligible for the tax exemption, the State would forgo approximately \$2.1 million to \$2.9 million in annual sales tax revenue.

Section: Revenue, Finance and Appropriations

*Analyst: Jordan DiGiovanni
Revenue Analyst*

*Approved: Frank W. Haines III
Legislative Budget and Finance Officer*

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).

LEGISLATIVE FISCAL ESTIMATE

[First Reprint]

SENATE, No. 3920 STATE OF NEW JERSEY 218th LEGISLATURE

DATED: DECEMBER 13, 2019

SUMMARY

- Synopsis:** Concerns provision of energy to certain manufacturing facilities by providing exemptions to certain energy related taxes.
- Type of Impact:** Potential Seven-Year Revenue Loss to the State General Fund.
- Agencies Affected:** Department of the Treasury

Office of Legislative Services Estimate

Fiscal Impact	FY 2020 through FY 2030
Potential State Revenue Loss	Indeterminate

- The Office of Legislative Services (OLS) cannot quantify the annual revenue loss this bill may impose on the State, as the OLS cannot determine the number of recovered materials manufacturing facilities conforming to the bill's stringent eligibility requirements. This restrictiveness, however, leads the OLS to surmise that very few manufacturers may qualify for the sales and use tax exemption on the purchase of energy and utility services provided in the bill.
- Any revenue loss would occur over seven years, reflecting the bill's sunset provision. The tax exemption period can begin after December 31, 2019 and before January 1, 2023 at the discretion of the owner of an eligible facility, so the impact of this bill will not extend beyond the end of FY 2030. Certain provisions in the bill allow for the State to recover revenues in the event that a facility is relocated outside the State during the seven-year period.

BILL DESCRIPTION

This bill concerns the provision of energy to certain recovered materials manufacturing facilities by exempting, for a period of seven years, the sale or use of energy utility service to qualifying recovered materials manufacturing facilities from the sales and use tax. The bill requires the Division of Taxation to annually review the economic feasibility of continuing to

provide qualifying recovered materials manufacturing facilities with the exemption from the sales and use tax and to submit its recommendations to the Legislature as to whether such exemptions should be continued.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS cannot quantify the annual revenue loss this bill may impose on the State, as the OLS cannot determine the number of recovered materials manufacturing facilities conforming to the bill's stringent eligibility requirements. This restrictiveness, however, leads the OLS to surmise that very few manufacturers may qualify for the sales and use tax exemption on the purchase of energy and utility services provided in the bill. Further, energy prices can fluctuate from year-to-year, thereby complicating the OLS's ability to generate a reliable estimate.

The OLS notes that the owner of a recovered materials manufacturing facility must elect to start the seven-year exemption period before January 1, 2023. Thus, if an owner of a recovered materials manufacturing facility that is eligible for and receives the sales and use tax exemption fails to comply with this requirement, the impact on State revenues may never materialize. The OLS further notes that the bill requires an owner of an eligible facility that relocates the facility outside this State during the seven-year exemption period to pay back the Director of the Division of Taxation in the Department of the Treasury the amount of tax for which the exemption was allowed.

Senate Bill No. 2410 of 2006-2007 was considered during a prior Legislative Session and is similar to this bill. The OLS fiscal estimate published for Senate Bill No. 2410 of 2007 noted that very few manufacturers would qualify for the exemption provided in that bill. However, based on public testimony submitted to the legislature, Marcal Paper Mills, Inc. would have benefited from that bill. The OLS fiscal estimate projected that if Marcal Paper Mills was the only manufacturer eligible for the tax exemption, the State would forgo approximately \$2.1 million to \$2.9 million in annual sales tax revenue.

Section: Revenue, Finance and Appropriations

*Analyst: Jordan DiGiovanni
Revenue 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. 5552

STATE OF NEW JERSEY 218th LEGISLATURE

INTRODUCED JUNE 6, 2019

Sponsored by:

Assemblyman BENJIE E. WIMBERLY

District 35 (Bergen and Passaic)

Assemblywoman SHAVONDA E. SUMTER

District 35 (Bergen and Passaic)

SYNOPSIS

Concerns provision of energy to certain manufacturing facilities by providing exemptions to certain energy related taxes.

CURRENT VERSION OF TEXT

As introduced.



A5552 WIMBERLY, SUMTER

2

1 AN ACT concerning provision of energy to certain manufacturing
2 facilities, and supplementing various parts of the statutory law.

3

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

6

7 1. As used in P.L. , c. (C.) (pending before the
8 Legislature as this bill):

9 "Comprehensive energy audit" means the same as defined in
10 section 2 of P.L.1995, c.180 (C.48:2-21.25).

11 "Director" means the Director of the Division of Taxation in the
12 Department of the Treasury.

13 "Division" means the Division of Taxation in the Department of
14 the Treasury.

15 "Recovered materials" means the same as defined in 40 C.F.R.
16 s.247.3.

17 "Recovered materials manufacturing facility" means a facility
18 that: (1) received service under an electric public utility rate that
19 applied only to the owner of the facility on January 1, 2004; (2)
20 manufactures products made from recovered materials, provided
21 however, that not less than 50 percent of the content of such
22 products produced in this State meet the definition of recovered
23 materials; (3) completed a comprehensive energy audit not more
24 than 48 months before but not later than 90 days after the effective
25 date of P.L. , c. (C.) (pending before the Legislature as this
26 bill); and (4) employed, individually or collectively with an
27 affiliated facility, not less than 250 employees in this State on
28 January 1, 2019.

29 "Tax exemption period" means a period of seven years beginning
30 on a date specified by the owner of a recovered materials
31 manufacturing facility following consultation and filing of notice
32 with the division, provided, however, that the beginning date shall
33 be specified to occur after June 30, 2019 and before July 1, 2022.

34

35 2. a. Receipts from the sale or use of energy and utility service
36 to or by a recovered materials manufacturing facility for use or
37 consumption directly and primarily in the production of tangible
38 personal property shall be exempt from the tax imposed under the
39 "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.),
40 during the tax exemption period.

41 b. Notwithstanding the provisions of subsection a. of this
42 section, a seller of energy and utility service shall charge and
43 collect from a purchaser that is a recovered materials manufacturing
44 facility the sales and use tax at the rate then in effect, and the tax
45 shall be refunded to the purchaser by the filing, within 30 days of
46 the close of the calendar quarter in which the sale or use is made or
47 rendered, of a claim with the director for a refund of sales and use
48 taxes paid for energy and utility service, which refund shall be paid

1 within 60 days of the filing of a claim for refund. Proof of claim
2 for refund shall be made by the submission of auditable receipts and
3 such other documentation as the director may require.

4 c. (1) If the owner of a recovered materials manufacturing
5 facility relocates the facility to a location outside this State during
6 the tax exemption period, the owner of the facility shall pay the
7 director the amount of tax for which an exemption shall have been
8 allowed and refunded in accordance with subsection b. of this
9 section.

10 (2) The State Treasurer shall notify the director of the relocation
11 of a recovered materials manufacturing facility to a location outside
12 this State, and the director shall issue a tax assessment for the
13 recapture of tax, equal to the amount of tax for which an exemption
14 shall have been allowed and refunded in accordance with subsection
15 b. of this section.

16 (3) The recapture of tax shall be a State tax subject to the State
17 Uniform Tax Procedure Law, R.S.54:48-1 et seq., and shall be
18 deposited in the General Fund.

19

20 3. a. The division shall annually review the financial records
21 of a recovered materials manufacturing facility that is eligible for a
22 sales and use tax exemption pursuant to section 2 of P.L. ,
23 c. (C.) (pending before the Legislature as this bill), in order
24 to determine whether it is economically feasible for the State to
25 continue to allow that recovered materials manufacturing facility to
26 receive that sales and use tax exemption.

27 b. Upon the completion of the review required by this section,
28 the division shall prepare and submit, pursuant to section 2 of
29 P.L.1991, c.164 (C.52:14-19.1), an annual report to the Legislature
30 containing the division's recommendation as to whether the sales
31 and use tax exemption should be continued or whether the
32 exemption should be altered or repealed. The division shall submit
33 the first annual report on the first day of the ninth month following
34 the commencement of the tax exemption period and shall review the
35 period beginning with the first day after the commencement of the
36 tax exemption period and extending for the subsequent six months.
37 Each of the six subsequent annual reports shall review the 12-month
38 period beginning on the first day after the close of the prior
39 reporting period.

40 c. The annual reports shall review the financial records of such
41 a recovered materials manufacturing facility for the preceding one-
42 year period. As a condition of receiving the sales and use tax
43 exemption, the recovered materials manufacturing facility shall
44 make its financial records available to the division and shall provide
45 such other information as may be required by the division to
46 complete its review and assessment pursuant to this section.

47

48 4. This act shall take effect immediately.

1 STATEMENT

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This bill concerns the provision of energy to certain recovered materials manufacturing facilities by exempting, for a period of seven years, the sale or use of energy utility service to qualifying recovered materials manufacturing facilities from the sales and use tax. The bill requires the Division of Taxation to annually review the economic feasibility of continuing to provide qualifying recovered materials manufacturing facilities with the exemption from the sales and use tax and to submit their recommendations to the Legislature as to whether such exemptions should be continued.

LEGISLATIVE FISCAL ESTIMATE
ASSEMBLY, No. 5552
STATE OF NEW JERSEY
218th LEGISLATURE

DATED: JUNE 17, 2019

SUMMARY

Synopsis: Concerns provision of energy to certain manufacturing facilities by providing exemptions to certain energy related taxes.

Type of Impact: Potential Seven-Year Revenue Loss to the State.

Agencies Affected: Department of the Treasury

Office of Legislative Services Estimate

Fiscal Impact	FY 2020 through FY 2029
Potential State Revenue Loss	Indeterminate

- The Office of Legislative Services (OLS) cannot quantify the annual revenue loss this bill may impose on the State, as the OLS cannot determine the number of recovered materials manufacturing facilities conforming to the bill's stringent eligibility requirements. This restrictiveness, however, leads the OLS to surmise that very few manufacturers may qualify for the sales and use tax exemption on the purchase of energy and utility services provided in the bill.
- Any revenue loss would occur over seven years, reflecting the bill's sunset provision. The tax exemption period can begin after June 30, 2019 and before July 1, 2022 at the discretion of the owner of an eligible facility, so the impact of this bill will not extend beyond the end of FY 2029. Certain provisions in the bill allow for the State to recover revenues in the event that a facility is relocated outside the State during the seven-year period.

BILL DESCRIPTION

This bill concerns the provision of energy to certain recovered materials manufacturing facilities by exempting, for a period of seven years, the sale or use of energy utility service to qualifying recovered materials manufacturing facilities from the sales and use tax. The bill requires the Division of Taxation to annually review the economic feasibility of continuing to provide qualifying recovered materials manufacturing facilities with the exemption from the

sales and use tax and to submit its recommendations to the Legislature as to whether such exemptions should be continued.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS cannot quantify the annual revenue loss this bill may impose on the State, as the OLS cannot determine the number of recovered materials manufacturing facilities conforming to the bill's stringent eligibility requirements. This restrictiveness, however, leads the OLS to surmise that very few manufacturers may qualify for the sales and use tax exemption on the purchase of energy and utility services provided in the bill. Further, energy prices can fluctuate from year-to-year, thereby complicating the OLS's ability to generate a reliable estimate.

The OLS notes that the owner of a recovered materials manufacturing facility must elect to start the seven-year exemption period before July 1, 2022. Thus, if an owner of a recovered materials manufacturing facility that is eligible for and receives the sales and use tax exemption fails to comply with this requirement, the impact on State revenues may never materialize. The OLS further notes that the bill requires an owner of an eligible facility that relocates the facility outside this State during the seven-year exemption period to pay back the Director of the Division of Taxation in the Department of the Treasury the amount of tax for which the exemption was allowed.

Senate Bill No. 2410 of 2006-2007 was considered during a prior Legislative Session and is similar to this bill. The OLS fiscal estimate published for Senate Bill No. 2410 of 2007 noted that very few manufacturers would qualify for the exemption provided in that bill. However, based on public testimony submitted to the legislature, Marcal Paper Mills, Inc. would have benefited from that bill. The OLS fiscal estimate projected that if Marcal Paper Mills was the only manufacturer eligible for the tax exemption, the State would forgo approximately \$2.1 million to \$2.9 million in annual sales tax revenue.

Section: Revenue, Finance and Appropriations
Analyst: Jordan DiGiovanni
Revenue Analyst
Approved: Frank W. Haines III
Legislative Budget and Finance Officer

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).

SENATE BILL NO. 3920
(First Reprint)

To the Senate:

Pursuant to Article V, Section I, Paragraph 14 of the New Jersey Constitution, I herewith return Senate Bill No. 3920 (First Reprint) with my recommendations for reconsideration.

This bill would exempt recovered materials manufacturing facilities from paying the Sales and Use Tax on the sale or use of energy and utility service used or consumed in the production of products made at those facilities. The proposed exemption would be in effect for a seven-year period.

As a general matter, I have made clear that tax exemptions for large corporations must be used sparingly and in a targeted fashion. After careful consideration, I am convinced that the narrow and temporary sales and use tax exemption contained in this bill satisfies these criteria.

A recovered materials manufacturing facility is narrowly defined in the bill to cover a facility that, among other things, manufactures products made from at least 50 percent "recovered materials," that is, postconsumer materials that have been diverted from the solid waste stream, and employs at least 250 people. In other words, this bill targets the rare company that is both a significant economic driver and large-scale recycler. Importantly, the bill contains several safeguards, including a requirement that any facility receiving an exemption refund it in full if the facility relocates out-of-State, an annual review of the financial records of a qualifying facility in order to determine the economic feasibility of continuing the exemption, and a provision sunseting the exemption after a seven-year period.

I applaud the sponsors' efforts to temporarily support these unique facilities. I am, however, recommending modest revisions to assist the Division of Taxation (the "Division") in implementing the bill's requirements. My proposed changes clarify that the tax collected by the energy providers must be remitted to the Division before a recovered materials manufacturing facility may seek tax relief from the Division.

I am also recommending that the Division's annual study of the economic feasibility of continuing the exemption be conducted in consultation with the New Jersey Economic Development Authority, the State agency with the expertise necessary to conduct such a review.

Accordingly, I herewith return Senate Bill No. 3920 (First Reprint) and recommend that it be amended as follows:

Page 2, Section 1, Line 8: After "bill):" insert "'Authority' means the New Jersey Economic Development Authority established by P.L.1974, c.80 (C.34:1B-1 et seq.)."

Page 2, Section 2, Line 45: After "facility" insert ", and remit to the division,"

Page 3, Section 3, Line 24: After "division" insert ", in consultation with the authority,"

Page 3, Section 3, Line 32: After "division" insert ", in consultation with the authority,"

Page 3, Section 3, Line 34: Delete "the division's" and insert "their"

Page 3, Section 3, Line 36: After "division" insert ", in consultation with the authority,"

Page 4, Section 3, Line 1: After "division" and insert "and the authority"

Page 4, Section 3, Line 2: After "division" insert "and the authority"

Page 4, Section 3, Line 3: Delete "its" insert "their"

Page 4, Section 4, Line 5: After "immediately" insert "and shall apply to receipts from the sale or use of energy and utility service to or by a recovered materials manufacturing facility made on or after the effective date"

Respectfully,

[seal]

/s/ Philip D. Murphy

Governor

Attest:

/s/ Matthew J. Platkin

Chief Counsel to the Governor

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 Huttle) – 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 Huttle) – 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 Huttle, 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 Huttle, 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 Huttle, 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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