

54:4-8.10

August 21, 1970

LEGISLATIVE HISTORY OF R.S. 54:4-8.10  
(World War I Veteran definition - Russia)

(1969 Amendment)

L.1969 - Chapt.286 - S388  
Introduced January 27 by Forsythe

Not amended during passage  
No statement

RSL/AS

SENATE, No. 388

STATE OF NEW JERSEY

INTRODUCED JANUARY 27, 1969

By Senator FORSYTHE

Referred to Committee on Law, Public Safety and Defense

AN ACT to amend "An act concerning certain deductions from the taxes against the real and personal property for citizens and residents of this State now or hereafter honorably discharged or released under honorable circumstances from active service in time of war in any branch of the Armed Forces of the United States; and for certain widows, during widowhood and while residents of this State, of certain citizens and residents of this State who had active duty in time of war in any such service, supplementing chapter 4 of Title 54 of the Revised Statutes, repealing chapter 184 of the laws of 1951," approved December 16, 1963 (P. L. 1963, c. 171).

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

1 1. Section 1 of the act of which this act is amendatory (C.  
2 54:4-8.10) is amended to read as follows:

3 1. As used in this act:

4 (a) "Active service in time of war" means active service at some  
5 time during one of the following periods:

6 The Korean conflict, June 23, 1950 to July 27, 1953;

7 World War II, December 7, 1941 to September 2, 1945;

8 World War I, April 6, 1917 to November 11, 1918[;], and in the  
9 case of service with the United States military forces in Russia,  
10 April 6, 1917 to April 1, 1920;

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

12 Civil War, April 15, 1861 to May 26, 1865; or, as to any subse-  
13 quent war, during the period from the date of declaration of war  
14 to the date on which actual hostilities shall cease.

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

**EXPLANATION**—Matter enclosed in bold-faced brackets [thus] in the above bill  
is not enacted and is intended to be omitted in the law.

17 assessing real and personal property for the purpose of general  
18 taxation.

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

21 (d) "Honorably discharged or released under honorable circum-  
22 stances from active service in time of war," means and includes  
23 every form of separation from active, full-time duty with military  
24 or naval pay and allowances in some branch of the Armed Forces  
25 of the United States in time of war, other than those marked "dis-  
26 honorable," "undesirable," "bad conduct," "by sentence of gen-  
27 eral 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 disenrollment certificate or other  
30 form of release terminating temporary service in a military or  
31 naval branch of the Armed Forces rendered on a voluntary and  
32 part-time basis without pay, or a release from or deferment of  
33 induction into the active military or naval service shall not be  
34 deemed to be included in the aforementioned phrase.

35 (e) "Pre-tax year" means the particular calendar year immedi-  
36 ately preceding the "tax year."

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

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

46 (h) "Veteran" means any citizen and resident of this State  
47 honorably discharged or released under honorable circumstances  
48 from active service in time of war in any branch of the Armed  
49 Forces of the United States.

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

52 (j) "Widow" means only the surviving lawful wife of any of  
53 the following, while she is a resident of this State, during widow-  
54 hood:

55 1. A citizen and resident of this State who has met or shall  
56 meet his death while on active duty in time of war in any branch  
57 of the Armed Forces of the United States; or

58 2. A citizen and resident of this State who has had or shall

59 hereafter have active service in time of war in any branch of  
60 the Armed Forces of the United States and who died or shall  
61 die while on active duty in a branch of the Armed Forces of  
62 the United States; or

63 3. A citizen and resident of this State who has been or may  
64 hereafter be honorably discharged or released under honorable  
65 circumstances from active service in time of war in any branch  
66 of the Armed Forces of the United States.

1 2. This act shall take effect immediately.

FISCAL NOTE TO  
**SENATE, No. 388**

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**STATE OF NEW JERSEY**

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DATED: FEBRUARY 17, 1969

Senate Bill No. 388 would include in the definition of World War I for a veteran's tax deduction, the period April 6, 1917 to April 1, 1920, for service with military forces in Russia.

The Treasury Department indicates that enactment of this legislation would not affect State revenues. The Division of Budget and Accounting points out that local governments would lose \$50.00 per eligible veteran. However, while the State apparently has no records to indicate how many individuals would be affected, it is believed the number is low.

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In compliance with written request received, there is hereby submitted a fiscal estimate for the above bill, pursuant to P. L. 1962, c. 27.