



LEGISLATIVE HISTORY CHECKLIST

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LAWS OF: 1998

CHAPTER:153

NJSA: 54A:9-25.2

"Contributions checkoffs -- income tax"

BILL NO: S1418 (Substituted for A2497)

SPONSOR(S): Littell and Bennett

DATE INTRODUCED: September 28, 1998

COMMITTEE:

ASSEMBLY: ~~~~

SENATE: Budget and Appropriations

AMENDED DURING PASSAGE:No

DATE OF PASSAGE:

ASSEMBLY: November 23, 1998

SENATE: October 22, 1998

DATE OF APPROVAL: January 12, 1998

THE FOLLOWING ARE ATTACHED IF AVAILABLE:

FINAL TEXT OF BILL: Original

S1418

SPONSORS STATEMENT: *Yes* (Begins on page 4 of original bill)

COMMITTEE STATEMENT:

ASSEMBLY:*No*

SENATE:*Yes*

FLOOR AMENDMENT STATEMENTS: *No*

LEGISLATIVE FISCAL ESTIMATE: *Yes*

A2497

SPONSORS STATEMENT: *Yes* (Begins on page 4 of original bill)

(Bill and Sponsors Statement identical to S1418)

COMMITTEE STATEMENT:

ASSEMBLY: *Yes*

(Bill and Sponsors Statement identical to S1418)

SENATE: *No*

FLOOR AMENDMENT STATEMENTS: *No*

LEGISLATIVE FISCAL ESTIMATE: *Yes*

(Identical to Legislative Fiscal Estimate for S1418)

VETO MESSAGE: *No*

GOVERNOR'S PRESS RELEASE ON SIGNING: *Yes*

THE FOLLOWING WERE PRINTED:

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REPORTS: *No*

HEARINGS: *No*

NEWSPAPER ARTICLES: *No*

SENATE, No. 1418

STATE OF NEW JERSEY 208th LEGISLATURE

INTRODUCED SEPTEMBER 28, 1998

Sponsored by:

Senator ROBERT E. LITTELL

District 24 (Sussex, Hunterdon and Morris)

Senator JOHN O. BENNETT

District 12 (Monmouth)

Co-Sponsored by:

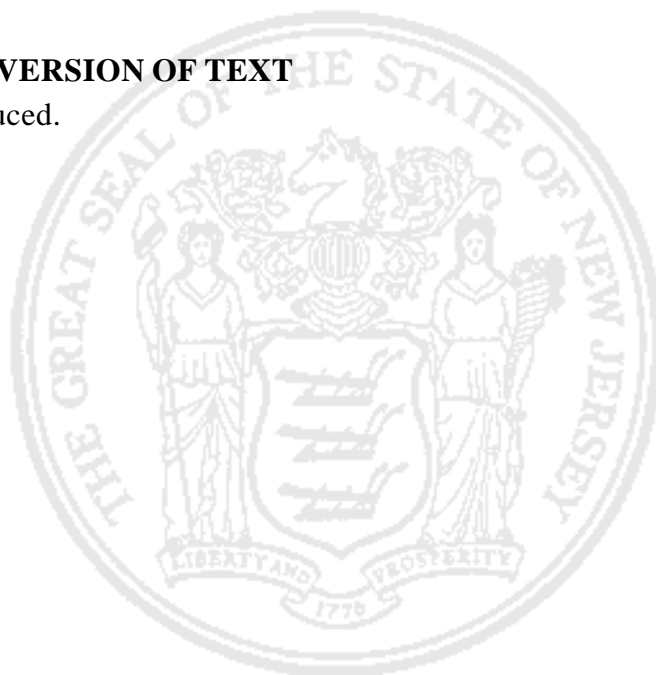
**Senator DiFrancesco, Assemblyman Azzolina, Assemblywoman Heck,
Assemblymen Bagger and Gregg**

SYNOPSIS

Increases specified amounts for contributions to special funds made through the gross income tax return.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 11/24/1998)

S1418 LITTELL, BENNETT

2

1 AN ACT concerning certain contributions made through the gross
2 income tax return, amending P.L.1981, c.170, P.L.1985, c.197,
3 P.L.1994, c.139, P.L.1995, c.26 and P.L.1995, c.299 and
4 supplementing Title 54A of the New Jersey 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.1981, c.170 (C.54A:9-25.2) is amended to read
10 as follows:

11 1. There is hereby established in the Department of the Treasury a
12 special fund to be known as the "Endangered and Nongame Species of
13 Wildlife Conservation Fund." Each taxpayer shall have the
14 opportunity to indicate on **[his]** the taxpayer's New Jersey gross
15 income tax return that a portion of **[his]** the taxpayer's tax refund or
16 an enclosed contribution be deposited in such fund. The Director of
17 the Division of Taxation shall provide the taxpayer with the
18 opportunity to indicate his preference on the tax return in substantially
19 the following way:

20 Endangered and Nongame Species of Wildlife Conservation Fund:
21 I wish to contribute **[\$5]** \$10 , **[\$10]** \$20 , other amount \$.....,
22 to this fund. The State Treasurer shall deposit into the fund all
23 moneys designated for the fund pursuant to this supplementary act.
24 (cf: P.L.1991, c.287, s.1)

25

26 2. Section 2 of P.L.1985, c.197 (C.54A:9-25.4) is amended to read
27 as follows:

28 2. a. There is established in the Department of the Treasury a
29 special fund to be known as the "Children's Trust Fund."

30 b. Each taxpayer shall have the opportunity to indicate on **[his]** the
31 taxpayer's New Jersey gross income tax return that a portion of **[his]**
32 the taxpayer's tax refund or an enclosed contribution be deposited in
33 the special fund. The Director of the Division of Taxation in the
34 Department of the Treasury shall provide each taxpayer with the
35 opportunity to indicate his preference on the tax return in substantially
36 the following manner: Children's Trust Fund:

37 I wish to contribute **[\$5]** \$10 , **[\$10]** \$20 , other amount
38 \$....., to this fund.

39 The State Treasurer shall deposit into the fund all moneys

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

Matter underlined thus is new matter.

1 designated for the fund pursuant to this act.

2 (cf: P.L.1991, c.287, s.1)

3

4 3. Section 1 of P.L.1994, c.139 (C.54A:9-25.6) is amended to read
5 as follows:

6 1. Each taxpayer shall have the opportunity to indicate on the
7 taxpayer's New Jersey gross income tax return for any taxable year
8 beginning on or after January 1, 1994 and before December 31,
9 **[1998]** 1999 that a portion of the taxpayer's tax refund or an enclosed
10 contribution shall be deposited in the Vietnam Veterans' Memorial
11 Fund established pursuant to section 4 of P.L.1985, c.494
12 (C.52:18A-208). The Director of the Division of Taxation in the
13 Department of the Treasury shall provide each taxpayer with the
14 opportunity to indicate the taxpayer's preference on the tax return to
15 contribute to the fund in substantially the following way:

16 "Vietnam Veterans' Memorial Fund: I wish to contribute **[\$5]** \$10
17 , **[\$10]** \$20 , other amount \$..... to this fund."

18 Any costs incurred by the Division of Taxation for collection or
19 administration attributable to this act may be deducted from receipts
20 collected pursuant to this act, as determined by the Director of the
21 Division of Budget and Accounting.

22 The State Treasurer shall deposit net contributions collected
23 pursuant to this act into the Vietnam Veterans' Memorial Fund.

24 (cf: P.L.1994, c.139, s.1)

25

26 4. Section 1 of P.L.1995, c.26 (C.54A:9-25.7) is amended to read
27 as follows:

28 1. a. There is established in the Department of the Treasury a
29 special fund to be known as the "New Jersey Breast Cancer Research
30 Fund."

31 b. Each taxpayer shall have the opportunity to indicate on the
32 taxpayer's New Jersey gross income tax return that a portion of the
33 taxpayer's tax refund or an enclosed contribution be deposited in the
34 special fund. The Director of the Division of Taxation in the
35 Department of the Treasury shall provide each taxpayer with the
36 opportunity to indicate the taxpayer's preference on the tax return in
37 substantially the following way:

38 New Jersey Breast Cancer Research Fund: I wish to contribute
39 **[\$5]** \$10 , **[\$10]** \$20 , other amount \$..... to this fund.

40 Any costs incurred by the Division of Taxation for collection or
41 administration attributable to this act may be deducted from receipts
42 collected pursuant to this act, as determined by the Director of the
43 Division of Budget and Accounting.

44 The State Treasurer shall deposit net contributions collected

1 pursuant to this act into the New Jersey Breast Cancer Research Fund.
2 (cf: P.L.1995, c.26, s.1)

3
4 5. Section 1 of P.L.1995, c.299 (C.54A:9-25.9) is amended to
5 read as follows:

6 1. Each taxpayer shall have the opportunity to indicate on the
7 taxpayer's New Jersey gross income tax return that a portion of the
8 taxpayer's tax refund or an enclosed contribution be deposited in the
9 **【Battleship New Jersey Memorial】** U.S.S. New Jersey Educational
10 Museum Fund established pursuant to this act. The Director of the
11 Division of Taxation shall provide each taxpayer with the opportunity
12 to indicate the taxpayer's preference on the tax return to contribute to
13 the fund in substantially the following way:

14 "【Battleship New Jersey Memorial】 U.S.S. New Jersey Educational
15 Museum Fund: I wish to contribute **【\$5】** \$10 , **【\$10】** \$20 , other
16 amount \$..... to this fund."

17 (cf: P.L.1995, c.299, s.1)

18

19 6. Section 2 of P.L.1995, c. 299 (54A:9-25.10) is amended to
20 read as follows:

21 2. There is established in the Department of the Treasury a special
22 fund to be known as the **【Battleship New Jersey Memorial】** U.S.S.
23 New Jersey Educational Museum Fund. The State Treasurer shall
24 deposit into the fund net contributions collected pursuant to this act.
25 All moneys deposited in the **【Battleship New Jersey Memorial】** U.S.S.
26 New Jersey Educational Museum Fund shall be annually appropriated:

27 a. to the U.S.S. New Jersey Battleship Commission to support the
28 acquisition and relocation of the U.S.S. New Jersey Battleship to New
29 Jersey and;

30 b. after the relocation of the battleship to a permanent berth in
31 New Jersey, to the Battleship New Jersey Foundation to support the
32 maintenance and operation of the U.S.S. New Jersey as a memorial
33 and museum. The Chair of the U.S.S. New Jersey Battleship
34 Commission shall provide written notification to the State Treasurer
35 when the U.S.S. New Jersey has been relocated and dedicated in New
36 Jersey as a permanent memorial and museum.

37 (cf: P.L.1995, c.299, s.2.)

38

39 7. This act shall take effect immediately and apply to taxable years
40 beginning on or after January 1 next following enactment.

41

42

43

STATEMENT

44

45 This legislation increases the value of the amounts specified for
46 contribution to special funds made through the contribution checkoffs

S1418 LITTELL, BENNETT

5

1 on the New Jersey gross income tax return from "\$5, \$10 or other" to
2 "\$10, \$20 or other." The contributions may be designated for deposit
3 to the Endangered and Nongame Species of Wildlife Conservation
4 Fund, Children's Trust Fund, Vietnam Veterans' Memorial Fund, New
5 Jersey Breast Cancer Research Fund, and the U.S.S. New Jersey
6 Educational Museum Fund. This bill will also extend for one year until
7 December 31, 1999 the contribution provision for the Vietnam
8 Veterans' Memorial Fund and change the designated fund name for the
9 Battleship New Jersey contribution deposits.

SENATE, No. 1418

STATE OF NEW JERSEY 208th LEGISLATURE

INTRODUCED SEPTEMBER 28, 1998

Sponsored by:

Senator ROBERT E. LITTELL

District 24 (Sussex, Hunterdon and Morris)

Senator JOHN O. BENNETT

District 12 (Monmouth)

Co-Sponsored by:

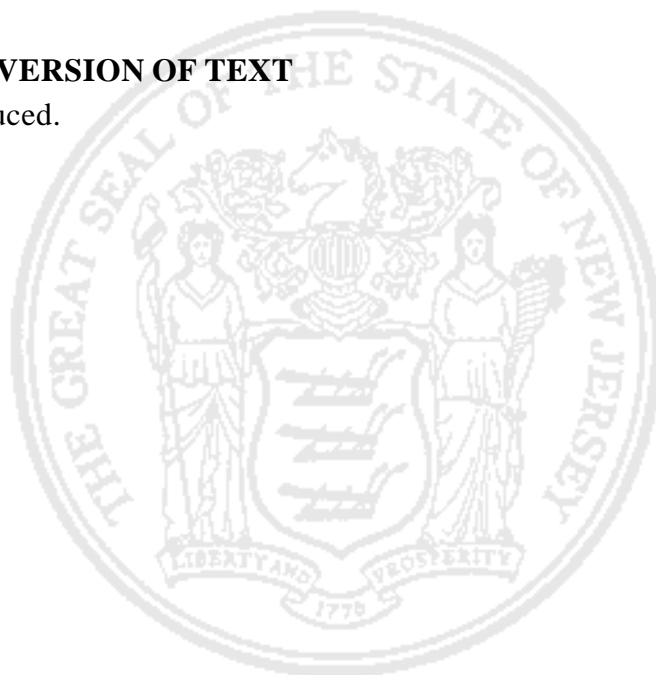
**Senator DiFrancesco, Assemblyman Azzolina, Assemblywoman Heck,
Assemblymen Bagger and Gregg**

SYNOPSIS

Increases specified amounts for contributions to special funds made through the gross income tax return.

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As introduced.



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S1418 LITTELL, BENNETT

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4 supplementing Title 54A of the New Jersey Statutes.

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6 **BE IT ENACTED** by the Senate and General Assembly of the State
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10 as follows:

11 1. There is hereby established in the Department of the Treasury a
12 special fund to be known as the "Endangered and Nongame Species of
13 Wildlife Conservation Fund." Each taxpayer shall have the
14 opportunity to indicate on **[his]** the taxpayer's New Jersey gross
15 income tax return that a portion of **[his]** the taxpayer's tax refund or
16 an enclosed contribution be deposited in such fund. The Director of
17 the Division of Taxation shall provide the taxpayer with the
18 opportunity to indicate his preference on the tax return in substantially
19 the following way:

20 Endangered and Nongame Species of Wildlife Conservation Fund:
21 I wish to contribute **[\$5]** \$10 , **[\$10]** \$20 , other amount \$.....,
22 to this fund. The State Treasurer shall deposit into the fund all
23 moneys designated for the fund pursuant to this supplementary act.
24 (cf: P.L.1991, c.287, s.1)

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26 2. Section 2 of P.L.1985, c.197 (C.54A:9-25.4) is amended to read
27 as follows:

28 2. a. There is established in the Department of the Treasury a
29 special fund to be known as the "Children's Trust Fund."

30 b. Each taxpayer shall have the opportunity to indicate on **[his]** the
31 taxpayer's New Jersey gross income tax return that a portion of **[his]**
32 the taxpayer's tax refund or an enclosed contribution be deposited in
33 the special fund. The Director of the Division of Taxation in the
34 Department of the Treasury shall provide each taxpayer with the
35 opportunity to indicate his preference on the tax return in substantially
36 the following manner: Children's Trust Fund:

37 I wish to contribute **[\$5]** \$10 , **[\$10]** \$20 , other amount
38 \$....., to this fund.

39 The State Treasurer shall deposit into the fund all moneys

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

Matter underlined thus is new matter.

1 designated for the fund pursuant to this act.

2 (cf: P.L.1991, c.287, s.1)

3

4 3. Section 1 of P.L.1994, c.139 (C.54A:9-25.6) is amended to read
5 as follows:

6 1. Each taxpayer shall have the opportunity to indicate on the
7 taxpayer's New Jersey gross income tax return for any taxable year
8 beginning on or after January 1, 1994 and before December 31,
9 **[1998]** 1999 that a portion of the taxpayer's tax refund or an enclosed
10 contribution shall be deposited in the Vietnam Veterans' Memorial
11 Fund established pursuant to section 4 of P.L.1985, c.494
12 (C.52:18A-208). The Director of the Division of Taxation in the
13 Department of the Treasury shall provide each taxpayer with the
14 opportunity to indicate the taxpayer's preference on the tax return to
15 contribute to the fund in substantially the following way:

16 "Vietnam Veterans' Memorial Fund: I wish to contribute **[\$5]** \$10
17 , **[\$10]** \$20 , other amount \$..... to this fund."

18 Any costs incurred by the Division of Taxation for collection or
19 administration attributable to this act may be deducted from receipts
20 collected pursuant to this act, as determined by the Director of the
21 Division of Budget and Accounting.

22 The State Treasurer shall deposit net contributions collected
23 pursuant to this act into the Vietnam Veterans' Memorial Fund.

24 (cf: P.L.1994, c.139, s.1)

25

26 4. Section 1 of P.L.1995, c.26 (C.54A:9-25.7) is amended to read
27 as follows:

28 1. a. There is established in the Department of the Treasury a
29 special fund to be known as the "New Jersey Breast Cancer Research
30 Fund."

31 b. Each taxpayer shall have the opportunity to indicate on the
32 taxpayer's New Jersey gross income tax return that a portion of the
33 taxpayer's tax refund or an enclosed contribution be deposited in the
34 special fund. The Director of the Division of Taxation in the
35 Department of the Treasury shall provide each taxpayer with the
36 opportunity to indicate the taxpayer's preference on the tax return in
37 substantially the following way:

38 New Jersey Breast Cancer Research Fund: I wish to contribute
39 **[\$5]** \$10 , **[\$10]** \$20 , other amount \$..... to this fund.

40 Any costs incurred by the Division of Taxation for collection or
41 administration attributable to this act may be deducted from receipts
42 collected pursuant to this act, as determined by the Director of the
43 Division of Budget and Accounting.

44 The State Treasurer shall deposit net contributions collected

1 pursuant to this act into the New Jersey Breast Cancer Research Fund.
2 (cf: P.L.1995, c.26, s.1)

3
4 5. Section 1 of P.L.1995, c.299 (C.54A:9-25.9) is amended to
5 read as follows:

6 1. Each taxpayer shall have the opportunity to indicate on the
7 taxpayer's New Jersey gross income tax return that a portion of the
8 taxpayer's tax refund or an enclosed contribution be deposited in the
9 **【Battleship New Jersey Memorial】** U.S.S. New Jersey Educational
10 Museum Fund established pursuant to this act. The Director of the
11 Division of Taxation shall provide each taxpayer with the opportunity
12 to indicate the taxpayer's preference on the tax return to contribute to
13 the fund in substantially the following way:

14 "【Battleship New Jersey Memorial】 U.S.S. New Jersey Educational
15 Museum Fund: I wish to contribute **【\$5】** \$10 , **【\$10】** \$20 , other
16 amount \$..... to this fund."

17 (cf: P.L.1995, c.299, s.1)

18

19 6. Section 2 of P.L.1995, c. 299 (54A:9-25.10) is amended to
20 read as follows:

21 2. There is established in the Department of the Treasury a special
22 fund to be known as the **【Battleship New Jersey Memorial】** U.S.S.
23 New Jersey Educational Museum Fund. The State Treasurer shall
24 deposit into the fund net contributions collected pursuant to this act.
25 All moneys deposited in the **【Battleship New Jersey Memorial】** U.S.S.
26 New Jersey Educational Museum Fund shall be annually appropriated:

27 a. to the U.S.S. New Jersey Battleship Commission to support the
28 acquisition and relocation of the U.S.S. New Jersey Battleship to New
29 Jersey and;

30 b. after the relocation of the battleship to a permanent berth in
31 New Jersey, to the Battleship New Jersey Foundation to support the
32 maintenance and operation of the U.S.S. New Jersey as a memorial
33 and museum. The Chair of the U.S.S. New Jersey Battleship
34 Commission shall provide written notification to the State Treasurer
35 when the U.S.S. New Jersey has been relocated and dedicated in New
36 Jersey as a permanent memorial and museum.

37 (cf: P.L.1995, c.299, s.2.)

38

39 7. This act shall take effect immediately and apply to taxable years
40 beginning on or after January 1 next following enactment.

41

42

43

STATEMENT

44

45 This legislation increases the value of the amounts specified for
46 contribution to special funds made through the contribution checkoffs

S1418 LITTELL, BENNETT

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1 on the New Jersey gross income tax return from "\$5, \$10 or other" to
2 "\$10, \$20 or other." The contributions may be designated for deposit
3 to the Endangered and Nongame Species of Wildlife Conservation
4 Fund, Children's Trust Fund, Vietnam Veterans' Memorial Fund, New
5 Jersey Breast Cancer Research Fund, and the U.S.S. New Jersey
6 Educational Museum Fund. This bill will also extend for one year until
7 December 31, 1999 the contribution provision for the Vietnam
8 Veterans' Memorial Fund and change the designated fund name for the
9 Battleship New Jersey contribution deposits.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 1418

STATE OF NEW JERSEY

DATED: OCTOBER 15, 1998

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 1418.

This legislation revises the dollar amount options provided on the New Jersey gross income tax return for designating voluntary contributions to the special funds authorized to receive such contributions through taxpayer checkoffs, increasing those option amounts from "\$5, \$10 or other" to "\$10, \$20 or other." The funds identified on the tax form as eligible for such contributions are the Endangered and Nongame Species of Wildlife Conservation Fund, the Children's Trust Fund, the Vietnam Veterans' Memorial Fund, the New Jersey Breast Cancer Research Fund, and the U.S.S. New Jersey Educational Museum Fund (the name of which is changed under the bill from its current name, the "Battleship New Jersey Memorial Fund"). The bill also extends for one year until December 31, 1999 the contribution provision for the Vietnam Veterans' Memorial Fund.

The bill will apply to taxable years beginning on or after January 1 next following enactment.

FISCAL IMPACT:

The Department of the Treasury has not provided any estimate of the fiscal impact of this legislation. Implementation of the bill should not have an impact on the State's General Fund, but it is impossible to estimate how many taxpayers would choose to use the new options to alter the amount of their contributions.

Current gross income tax checkoffs resulted in the following amounts of contributions in tax returns filed in 1997 for tax year 1996: \$342,044 to the Endangered Wildlife Conservation Fund; \$276,555 to the Children's Trust Fund; \$119,626 to the Vietnam Veterans' Memorial Fund; \$103,990 to the Battleship New Jersey Memorial Fund; and \$206,975 to the Breast Cancer Research Fund.

LEGISLATIVE FISCAL ESTIMATE

SENATE, No. 1418

STATE OF NEW JERSEY

208th LEGISLATURE

DATED: NOVEMBER 6, 1998

Senate Bill No. 1418 of 1998 provides for changes to the tax return designation on the gross income tax return to permit taxpayers to make voluntary contributions to special funds. The bill increases the value of the amounts specified through contribution checkoffs from "\$5, \$10, or other" to "\$10, \$20, or other." The bill also changes the designated fund name for the Battleship New Jersey Memorial Fund to the "U.S.S. New Jersey Educational Museum Fund," and extends for one year until December 31, 1999 the contribution provision for the Vietnam Veterans' Memorial Fund.

The Office of Legislative Services (OLS) is unable to reliably estimate the amount of taxpayer contributions which would be donated for the purposes of the bill, but notes that the legislation will have no impact on state finances, since any contributions to the fund are voluntary and will not reduce or increase an individual's gross income tax liability. In addition, any administrative expenditures incurred by the division as a result of the bill may be reimbursed from the gross receipts collected by the fund.

The replacement of the current \$5 and \$10 checkoff boxes with \$10 and \$20 boxes should result in net additional contributions to some or all of the fund beneficiaries; however, there could be an offset of some indeterminate amount for those persons who formerly contributed \$5 but who may not wish to contribute \$10 or use the "other" category to enter a lower amount. Current gross income tax designations resulted in the following amounts of contributions in tax returns filed in 1997 for tax year 1996: \$342,044 to the Endangered Wildlife Conservation fund; \$276,555 to the Children's Trust Fund; \$119,626 to the Vietnam Veterans' Memorial Fund; \$103,990 to the Battleship New Jersey Memorial Fund; and \$206,975 to the Breast Cancer Research Fund.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67.

ASSEMBLY, No. 2497

STATE OF NEW JERSEY 208th LEGISLATURE

INTRODUCED SEPTEMBER 28, 1998

Sponsored by:

Assemblyman JOSEPH AZZOLINA

District 13 (Middlesex and Monmouth)

Assemblywoman ROSE MARIE HECK

District 38 (Bergen)

Co-Sponsored by:

Assemblymen Bagger and Gregg

SYNOPSIS

Increases specified amounts for contributions to special funds made through the gross income tax return.

CURRENT VERSION OF TEXT

As introduced.



(SPONSORSHIP UPDATED AS OF: 11/24/1998)

1 AN ACT concerning certain contributions made through the gross
2 income tax return, amending P.L.1981, c.170, P.L.1985, c.197,
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16 an enclosed contribution be deposited in such fund. The Director of
17 the Division of Taxation shall provide the taxpayer with the
18 opportunity to indicate his preference on the tax return in substantially
19 the following way:

20 Endangered and Nongame Species of Wildlife Conservation Fund:
21 I wish to contribute **[\$5]** \$10 , **[\$10]** \$20 , other amount \$.....,
22 to this fund. The State Treasurer shall deposit into the fund all
23 moneys designated for the fund pursuant to this supplementary act.
24 (cf: P.L.1991, c.287, s.1)

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26 2. Section 2 of P.L.1985, c.197 (C.54A:9-25.4) is amended to read
27 as follows:

28 2. a. There is established in the Department of the Treasury a
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30 b. Each taxpayer shall have the opportunity to indicate on **[his]** the
31 taxpayer's New Jersey gross income tax return that a portion of **[his]**
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37 I wish to contribute **[\$5]** \$10 , **[\$10]** \$20 , other amount
38 \$....., to this fund.

39 The State Treasurer shall deposit into the fund all
40 moneys designated for the fund pursuant to this act.

41 (cf: P.L.1991, c.287, s.1)

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

Matter underlined thus is new matter.

1 3. Section 1 of P.L.1994, c.139 (C.54A:9-25.6) is amended to read
2 as follows:

3 1. Each taxpayer shall have the opportunity to indicate on the
4 taxpayer's New Jersey gross income tax return for any taxable year
5 beginning on or after January 1, 1994 and before December 31,
6 **[1998]** 1999 that a portion of the taxpayer's tax refund or an enclosed
7 contribution shall be deposited in the Vietnam Veterans' Memorial
8 Fund established pursuant to section 4 of P.L.1985, c.494
9 (C.52:18A-208). The Director of the Division of Taxation in the
10 Department of the Treasury shall provide each taxpayer with the
11 opportunity to indicate the taxpayer's preference on the tax return to
12 contribute to the fund in substantially the following way:

13 "Vietnam Veterans' Memorial Fund: I wish to contribute **[\$5]** \$10
14 , **[\$10]** \$20 , other amount \$..... to this fund."

15 Any costs incurred by the Division of Taxation for collection or
16 administration attributable to this act may be deducted from receipts
17 collected pursuant to this act, as determined by the Director of the
18 Division of Budget and Accounting.

19 The State Treasurer shall deposit net contributions collected
20 pursuant to this act into the Vietnam Veterans' Memorial Fund.

21 (cf: P.L.1994, c.139, s.1)

22

23 4. Section 1 of P.L.1995, c.26 (C.54A:9-25.7) is amended to read
24 as follows:

25 1. a. There is established in the Department of the Treasury a
26 special fund to be known as the "New Jersey Breast Cancer Research
27 Fund."

28 b. Each taxpayer shall have the opportunity to indicate on the
29 taxpayer's New Jersey gross income tax return that a portion of the
30 taxpayer's tax refund or an enclosed contribution be deposited in the
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39 collected pursuant to this act, as determined by the Director of the
40 Division of Budget and Accounting.

41 The State Treasurer shall deposit net contributions collected
42 pursuant to this act into the New Jersey Breast Cancer Research Fund.

43 (cf: P.L.1995, c.26, s.1)

44

45 5. Section 1 of P.L.1995, c.299 (C.54A:9-25.9) is amended to
46 read as follows:

A2497 AZZOLINA, HECK

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- 1 Educational Museum Fund. This bill will also extend for one year until
- 2 December 31, 1999 the contribution provision for the Vietnam
- 3 Veterans' Memorial Fund and change the designated fund name for the
- 4 Battleship New Jersey contribution deposits.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 2497

STATE OF NEW JERSEY

DATED: OCTOBER 5, 1998

The Assembly Appropriations Committee reports favorably Assembly Bill No. 2497.

Assembly Bill No. 2497 increases the value of the amounts specified for contribution to special funds made through the contribution checkoffs on the New Jersey gross income tax return from "\$5, \$10 or other" to "\$10, \$20 or other." The contributions may be designated for deposit to the Endangered and Nongame Species of Wildlife Conservation Fund, Children's Trust Fund, Vietnam Veterans' Memorial Fund, New Jersey Breast Cancer Research Fund, and the U.S.S. New Jersey Educational Museum Fund. This bill will also extend for one year until December 31, 1999 the contribution provision for the Vietnam Veterans' Memorial Fund and change the designated fund name for the Battleship New Jersey contribution deposits.

FISCAL IMPACT:

There is no information available as to how many or how much would be designated by these changes. Latest available data from the Division of Taxation showed a total of approximately \$1.1 million in designated contributions for the five different funds. It can only be assumed that the total would increase under the provisions of this bill, but to what extent is unknown.

LEGISLATIVE FISCAL ESTIMATE

ASSEMBLY, No. 2497

STATE OF NEW JERSEY

208th LEGISLATURE

DATED: OCTOBER 21, 1998

Assembly Bill No. 2497 of 1998 provides for changes to the tax return designation on the gross income tax return to permit taxpayers to make voluntary contributions to special funds. The bill increases the value of the amounts specified through contribution checkoffs from "\$5, \$10, or other" to "\$10, \$20, or other." The bill also changes the designated fund name for the Battleship New Jersey Memorial Fund to the "U.S.S. New Jersey Educational Museum Fund," and extends for one year until December 31, 1999 the contribution provision for the Vietnam Veterans' Memorial Fund.

The Office of Legislative Services (OLS) is unable to reliably estimate the amount of taxpayer contributions which would be donated for the purposes of the bill, but notes that the legislation will have no impact on state finances, since any contributions to the fund are voluntary and will not reduce or increase an individual's gross income tax liability. In addition, any administrative expenditures incurred by the division as a result of the bill may be reimbursed from the gross receipts collected by the fund.

The replacement of the current \$5 and \$10 checkoff boxes with \$10 and \$20 boxes should result in net additional contributions to some or all of the fund beneficiaries; however, there could be an offset of some indeterminate amount for those persons who formerly contributed \$5 but who may not wish to contribute \$10 or use the "other" category to enter a lower amount. Current gross income tax designations resulted in the following amounts of contributions in tax returns filed in 1997 for tax year 1996: \$342,044 to the Endangered Wildlife Conservation fund; \$276,555 to the Children's Trust Fund; \$119,626 to the Vietnam Veterans' Memorial Fund; \$103,990 to the Battleship New Jersey Memorial Fund; and \$206,975 to the Breast Cancer Research Fund.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67.

Office of the Governor
NEWS RELEASE

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RELEASE: January 12, 1999

Gov. Christie Whitman today signed the following pieces of legislation:

S-1418, sponsored by Senators Robert E. Littell (R- Sussex/Hunterdon/Morris) and John O. Bennett (R-Monmouth) and Assembly Members Joseph Azzolina (R-Middlesex/Monmouth) and Rose Marie Heck (R-Bergen), changes the recommended contributions to the various charitable check off boxes on the New Jersey gross income tax return. The legislation changes the check off boxes from \$5 and \$10 to \$10 and \$20.

S-824, sponsored by Senator Louis F. Kosco (R-Bergen) and Assembly Member John V. Kelly (R-Bergen/Essex/Passaic), makes knowingly engaging in the business of electrical contracting without a business permit issued by the Board of Examiners of Electrical Contractors a crime of the fourth degree under certain circumstances. Current law classifies the practice of electrical contracting as a disorderly persons offense. A disorderly persons offense is punishable by a fine of up to \$1,000 or a prison sentence of up to six months. A crime of the fourth degree is punishable by a fine up to \$10,000 or a prison sentence of up to 18 months.

S-859, sponsored by Senator C. Louis Bassano (R-Essex/Union) and Robert J. Martin (R-Essex/Morris/Passaic), designates the Forensic Psychiatric Hospital as the Ann Klein Forensic Center in honor of the late Ann Klein's distinguished record of public service to New Jersey and her effort to improve the lives of others. The Forensic Psychiatric Hospital, located on the grounds of the Trenton Psychiatric Hospital, is the only forensic facility of its kind in the state, providing psychiatric, nursing and medical care to persons incarcerated because of mental illness. Ann Klein, who was a Commissioner of Human Services during Governor Brendan Byrne's administration, worked to improve conditions for incarcerated persons with mental illness and proposed initiatives that led to the development of a forensic facility at Trenton Psychiatric Hospital. Ann Klein died in 1986.