

# LEGISLATIVE HISTORY CHECKLIST

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## *LAWS of 1999*

**CHAPTER:** 12

**NJSA:** 54A:9-25.12

(Income Tax -- check off for DARE)

**BILL NO:**A132

**SPONSOR(S):**Bateman

**DATE INTRODUCED:** Pre-filed

**COMMITTEE:**

*ASSEMBLY:*Law & Public Safety; Appropriations

*SENATE:*Budget and Appropriations

**AMENDED DURING PASSAGE:** No

**DATE OF PASSAGE:**

*ASSEMBLY:*June 25, 1998

*SENATE:* December 10, 1998

**DATE OF APPROVAL:**January 25, 1999

**THE FOLLOWING ARE ATTACHED IF AVAILABLE:**

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**FINAL TEXT OF BILL:** *Yes* Assembly Committee Substitute  
(Amendments during passage denoted by superscript numbers)

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## **ACS for A132**

**SPONSORS STATEMENT:** *No*

**COMMITTEE STATEMENT:**

**ASSEMBLY:***Yes*

**SENATE:***Yes*

**FLOOR AMENDMENT STATEMENTS:** *No*

**LEGISLATIVE FISCAL ESTIMATE:** *Yes*

**A132**

**SPONSORS STATEMENT:** *Yes*

**COMMITTEE STATEMENT:**

**ASSEMBLY:** *Yes*

**SENATE:** *No*

**FLOOR AMENDMENT STATEMENTS:** *No*

**LEGISLATIVE FISCAL ESTIMATE:** *Yes*

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### **GOVERNOR'S ACTIONS**

**VETO MESSAGE:** *No*

**GOVERNOR'S PRESS RELEASE ON SIGNING:** *No*

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### **THE FOLLOWING WERE PRINTED:**

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**REPORTS:** *No*

**HEARINGS:** *No*

**NEWSPAPER ARTICLES:** *No*

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§§1,2  
C. 54A:9-25.12  
& 54A:9-25.13  
§3  
Note To §§1,2

P.L. 1999, CHAPTER 12, *approved January 25, 1999*  
Assembly Committee Substitute for  
Assembly, No. 132

1 **AN ACT** concerning voluntary contributions through gross income tax  
2 returns to drug abuse education programs, supplementing Title  
3 54A of the New Jersey Statutes.

4

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

7

8 1. a. There is established in the Department of the Treasury a  
9 special fund to be known as the "Drug Abuse Education Fund."

10 b. Each taxpayer shall have the opportunity to indicate on the  
11 taxpayer's New Jersey gross income tax return that a portion of the  
12 taxpayer's tax refund or an enclosed contribution shall be deposited in  
13 the special fund.

14 Any costs incurred by the Division of Taxation for collection or  
15 administration attributable to this act may be deducted from receipts  
16 collected pursuant to this act, as determined by the Director of the  
17 Division of Budget and Accounting. The State Treasurer shall deposit  
18 net contributions collected pursuant to this act into the "Drug Abuse  
19 Education Fund."

20

21 2. The Legislature shall annually appropriate all funds deposited  
22 in the "Drug Abuse Education Fund" established pursuant to this act  
23 to the Department of Education for distribution to non-governmental  
24 entities operating in the public interest that, utilizing law enforcement  
25 personnel, provide drug abuse education programs on a State-wide  
26 basis, such as, but not limited to, Project DARE (Drug Abuse  
27 Resistance Education).

28 Any costs incurred by the Department of Education for  
29 administration attributable to this act may be deducted from receipts  
30 collected pursuant to this act, as determined by the Director of the  
31 Division of Budget and Accounting.

32

33 3. This act shall take effect immediately but shall remain  
34 inoperative until enactment of P.L. , c. (C. )(now pending before  
35 the Legislature as Assembly Bill No. 1514 (1R) of 1998) and apply to  
36 taxable years commencing on or after January 1 next following  
37 enactment of P.L. , c. (C. )(now pending before the Legislature  
38 as Assembly Bill No. 1514 (1R) of 1998).

1

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2

3 Allows gross income tax filers to designate contributions to Drug

4 Abuse Education Fund.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR  
**ASSEMBLY, No. 132**

**STATE OF NEW JERSEY**

DATED: MARCH 2, 1998

The Assembly Appropriations Committee reports favorably an Assembly Committee Substitute for Assembly Bill No. 132.

This Assembly Committee Substitute for Assembly Bill No. 132 provides a tax return designation on the gross income tax return to permit taxpayers to make voluntary contributions for State-wide programs of drug abuse education. The contributions will be deposited to the "Drug Abuse Education Fund" established by the substitute. The substitute requires the Legislature to annually appropriate moneys in the fund to the Department of Education for distribution to non-governmental entities operating in the public interest that, utilizing law enforcement personnel, provide drug abuse education programs that operate on a State-wide basis, such as, but not limited to, Project DARE (Drug Abuse Resistance Education). The substitute is conditionally operative upon enactment of Assembly Bill No. 1514 (1R) of 1998, which changes tax return checkoffs to numerical designations, and will apply along with Assembly Bill No. 1514 (1R) to taxable years beginning on or after enactment of that bill.

FISCAL IMPACT:

The implementation of this substitute will have no impact on the General Fund. The Division of Taxation and the Department of Education may incur some administrative expenses; however, these may be recouped from funds collected. The amount of taxpayer contributions to this new fund cannot be estimated; however, there may be less money contributed to other funds. Current gross income tax checkoffs resulted in the following amounts of contributions in tax returns filed in 1997 for tax year 1996: \$375,122 to the Endangered Wildlife Conservation fund; \$272,512 to the Children's Trust Fund; \$117,773 to the Vietnam Veterans' Memorial Fund; \$104,403 to the Battleship New Jersey Memorial Fund and \$204,339 to the Breast Cancer Research Fund.

# SENATE BUDGET AND APPROPRIATIONS COMMITTEE

## STATEMENT TO

### ASSEMBLY COMMITTEE SUBSTITUTE FOR **ASSEMBLY, No. 132**

# **STATE OF NEW JERSEY**

DATED: OCTOBER 15, 1998

The Senate Budget and Appropriations Committee reports favorably Assembly Bill No. 132 (ACS).

This legislation provides that gross income taxpayers shall have an opportunity on the gross income tax return to make voluntary contributions for State-wide programs of drug abuse education. The contributions will be deposited to the "Drug Abuse Education Fund" established by the legislation. The legislation requires the Legislature to annually appropriate moneys in the fund to the Department of Education for distribution to non-governmental entities operating in the public interest that, utilizing law enforcement personnel, provide drug abuse education programs on a State-wide basis, such as, but not limited to, Project DARE (Drug Abuse Resistance Education). The legislation is conditionally operative upon enactment of Assembly Bill No. 1514 (1R) of 1998, which changes tax return checkoffs to numerical designations and will apply, along with Assembly Bill No. 1514 (1R), to taxable years beginning on or after January 1 following enactment of that bill.

#### FISCAL IMPACT:

The implementation of this legislation will have no impact on the General Fund. The Division of Taxation and the Department of Education may incur some administrative expenses; the legislation provides, however, that these expenses may be recouped from funds collected. The amount of taxpayer contributions to this new fund cannot be estimated; however, there may be less money contributed to other funds. 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.

## FISCAL NOTE

# ASSEMBLY COMMITTEE SUBSTITUTE FOR **ASSEMBLY, No. 132** **STATE OF NEW JERSEY** **208th LEGISLATURE**

DATED: OCTOBER 21, 1998

Assembly Committee Substitute for Assembly Bill No. 132 of 1998 establishes a special fund to be known as the "Drug Abuse Education Fund" within the Department of the Treasury and provides each taxpayer the opportunity to indicate on their New Jersey gross income tax return that a portion of the taxpayer's tax refund shall be deposited in the special fund. The bill also permits contributions by taxpayers who are not due refunds through the enclosure of a donation when the tax return is filed. This fund shall be distributed by the Department of Education to non-governmental entities operating in the public interest that, utilizing law enforcement personnel, provide drug abuse education programs on a State-wide basis, such as, but not limited to, Project DARE (Drug Abuse Resistance Education).

The Division of Taxation states that there would be no impact on the General Fund as a result of this bill and added that there is no way to determine how much would be contributed to this fund but that revenue deposited would be a continuing one.

The Office of Legislative Services (OLS) concurs and adds that since all contributions are voluntary they will not reduce or increase an individual's gross income tax liability. The Division of Taxation may incur some administrative expenses, however, these expenses may be recouped under the provisions of the bill.

The OLS notes, however, that the other checkoff funds already present on the State gross income tax return may receive fewer contributions due to an additional choice vying for the money. At present, the law provides for a checkoff for the Endangered Wildlife Conservation Fund, the Children's Trust Fund, the Vietnam Veterans' Memorial Fund, the Breast Cancer Research Fund and the Battleship New Jersey Memorial Fund. According to the Division of Taxation, the checkoff provisions resulted in the following amounts of contributions from 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; \$206,975 to the Breast Cancer Research Fund; and \$103,990 to the Battleship New Jersey Memorial Fund.

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

# ASSEMBLY, No. 132

## STATE OF NEW JERSEY 208th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 1998 SESSION

**Sponsored by:**

**Assemblyman CHRISTOPHER "KIP" BATEMAN**

**District 16 (Morris and Somerset)**

**SYNOPSIS**

Provides for a checkoff for taxpayers to make voluntary contributions on gross income tax returns for the Drug Abuse Resistance Education (DARE) program, also known as Project DARE.

**CURRENT VERSION OF TEXT**

Introduced Pending Technical Review by Legislative Counsel.





A132 BATEMAN

2

1 AN ACT concerning voluntary contributions through gross income tax  
2 returns for the Drug Abuse Resistance Education (DARE) program,  
3 supplementing Title 54A of the New Jersey Statutes.

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

7  
8 1. a. Each taxpayer shall have the opportunity to indicate on the  
9 taxpayer's New Jersey gross income tax return that a portion of the  
10 taxpayer's tax refund or an enclosed contribution shall be deposited in  
11 the Drug Abuse Resistance Education (DARE) special account  
12 established pursuant to this act. The Director of the Division of  
13 Taxation in the Department of the Treasury shall provide each  
14 taxpayer with the opportunity to indicate the taxpayer's preference on  
15 the tax return to contribute to the program in substantially the  
16 following way: "Project DARE: I wish to contribute \$5 , \$10 ,  
17 other amount \$  to this program."

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 b. The State Treasurer shall establish and deposit net contributions  
23 collected pursuant to this act into a special account to be known as the  
24 "Drug Abuse Resistance Education (DARE) program account" for use  
25 and distribution by D.A.R.E. New Jersey, Inc. for training expenses of  
26 law enforcement personnel and educational materials concerning  
27 Project D.A.R.E. Statewide.

28  
29 2. This act shall take effect immediately and be applicable to  
30 taxable years commencing on or after January 1, 1999.

31  
32 STATEMENT

33  
34 This bill provides a checkoff on the gross income tax return to  
35 permit taxpayers to contribute \$5, \$10, or any other amount of the  
36 taxpayer's refund, or an enclosed voluntary donation if no tax refund  
37 is due, to Project DARE. The Drug Abuse Resistance Education  
38 (DARE) program fosters a better understanding between children and  
39 the law enforcement and education communities. Training topics  
40 covered are personal safety, consequences of using drugs, resisting  
41 pressure to use drugs, assertiveness, managing stress without taking  
42 drugs and decision making. The bill takes effect with taxable years  
43 beginning on or after January 1, 1999, when one of the current  
44 checkoffs will expire.

# ASSEMBLY LAW AND PUBLIC SAFETY COMMITTEE

## STATEMENT TO

### ASSEMBLY, No. 132

# STATE OF NEW JERSEY

DATED: FEBRUARY 23, 1998

The Assembly Law and Public Safety Committee reports favorably Assembly Bill No. 132.

Assembly Bill No. 132 supplements Title 54A of the New Jersey Statutes to provide a checkoff on the gross income tax return to permit taxpayers to contribute \$5, \$10 or any other amount of the taxpayer's refund, or an enclosed voluntary donation if no tax refund is due, to Project DARE.

The DARE (Drug Abuse Resistance Education) program is a training and awareness program designed to help children resist peer pressure to use drugs and to foster a better understanding between children and the law enforcement and education communities. Among the training and educational topics covered during the program are: personal safety, the consequences of using drugs, resisting pressure to use drugs, assertiveness, managing stress without taking drugs and decision making.

Currently, there are five checkoffs on the New Jersey gross income tax return: (1) the Endangered Wildlife Conservation Fund, (2) the Children's Trust Fund, (3) the Vietnam Veterans' Memorial Fund, (4) the Breast Cancer Research Fund and (5) the Battleship New Jersey Memorial Fund.

This bill was pre-filed for introduction in the 1998 legislative session pending technical review. As reported, the bill includes the changes required by technical review, which has been performed.

# LEGISLATIVE FISCAL ESTIMATE

## ASSEMBLY, No. 132

# STATE OF NEW JERSEY

## 208th LEGISLATURE

DATED: MARCH 13, 1998

Assembly Bill No.132 of 1998 establishes the Drug Abuse Resistance Education (DARE) program account within the Department of the Treasury and provides for a tax refund checkoff to appear on State gross income tax returns to permit taxpayers to make voluntary contributions to support the activities of DARE New Jersey, Inc. The bill also permits contributions by taxpayers who are not due refunds through the enclosure of a donation when the tax return is filed. Contributions may be made in amounts of \$5, \$10, or "other amount."

The Office of Legislative Services (OLS) is unable to estimate the amount of taxpayer contributions to this new checkoff program account. Based on other checkoff legislation during the last legislative session, the OLS estimates that this bill will have no impact on the General Fund because all donations made as a result of this legislation are voluntary and will not reduce or increase an individual's gross income tax liability. The Division of Taxation may incur some administrative expenses, however, these expenses may be recouped under the provisions of the bill.

The OLS notes, however, that the other checkoff funds already present on the State gross income tax return may receive fewer contributions due to an additional choice vying for the money. At present, the law provides for a checkoff for the Endangered Wildlife Conservation Fund, the Children's Trust Fund, the Vietnam Veterans' Memorial Fund, the Breast Cancer Research Fund and the Battleship New Jersey Memorial Fund. According to the Division of Taxation, the checkoff provisions resulted in the following amounts of contributions from tax returns filed in 1997 for tax year 1996: \$375,122 to the Endangered Wildlife Conservation Fund; \$272,512 to the Children's Trust Fund; \$117,773 to the Vietnam Veterans' Memorial Fund; \$204,339 to the Breast Cancer Research Fund; and \$104,403 to the Battleship New Jersey Memorial Fund. These amounts are not yet finalized.

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