

LEGISLATIVE HISTORY CHECKLIST

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LAWS of 1999

CHAPTER: 92

NJSA:54A:9-25.15 and 54A:9-25.16

(Contributions to Korean Veterans' Memorial Fund -- gross income tax)

BILL NO: A974(Substituted for SCS for S1078)

SPONSOR(S): LeFevre and Blee

DATE INTRODUCED:Pre-filed

COMMITTEE:

ASSEMBLY: Commerce, Tourism, Gaming & Military & Veterans' Affairs; Appropriations

SENATE:Senior Citizens, Veterans' Affairs & Human Services; Budget & Appropriations

AMENDED DURING PASSAGE:No

DATES OF PASSAGE:

ASSEMBLY: July 30, 1998

SENATE:February 25, 1999

DATE OF APPROVAL:May 3, 1999

THE FOLLOWING ARE ATTACHED IF AVAILABLE:

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

ACS for A974

SPONSORS STATEMENT: *No*

COMMITTEE STATEMENT:

ASSEMBLY: *Yes*

SENATE: *Yes*

September 24, 1998

October 15, 1998

FLOOR AMENDMENT STATEMENTS:*No*

LEGISLATIVE FISCAL ESTIMATE: *No*

A974

SPONSORS STATEMENT: *Yes (Begins on page 2 of original bill)*

COMMITTEE STATEMENT:

ASSEMBLY: *Yes*

SENATE: *No*

FLOOR AMENDMENT STATEMENTS: *No*

LEGISLATIVE FISCAL ESTIMATE: *Yes*

SCS for S1078

SPONSORS STATEMENT:*No*

COMMITTEE STATEMENT:

ASSEMBLY: *No*

SENATE: *Yes*

September 24, 1998 - Senior Citizens, Veteran's Affairs & Human Services

Identical to Senate 9-24-98 Statement for A974

October 15, 1998 - Budget & Appropriations

Identical to Senate 10-15-98 Statement for A974

FLOOR AMENDMENT STATEMENTS: *No*

LEGISLATIVE FISCAL ESTIMATE: *Yes*

S1078

SPONSORS STATEMENT: *Yes (Begins on page 2 of original bill)*

Bill and Sponsor Statement identical to A974

COMMITTEE STATEMENT:

ASSEMBLY: *No*

SENATE:*No*

FLOOR AMENDMENT STATEMENTS: *No*

LEGISLATIVE FISCAL ESTIMATE: *Yes*

GOVERNOR'S ACTIONS

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*

§§1,2
C. 54A:9-25.15
&
54A:9-25.16
§3
Note To §§1,2

P.L. 1999, CHAPTER 92, *approved May 3, 1999*
Assembly Committee Substitute for
Assembly, No. 974

1 **AN ACT** concerning voluntary contributions through gross income tax
2 returns to the Korean Veterans' Memorial Fund, supplementing
3 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. 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 "Korean Veterans' Memorial Fund," established pursuant to section
12 4 of P.L.1996, c.72 (C.52:18A-218).

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

20 2. The Legislature shall annually appropriate all funds deposited
21 in the "Korean Veterans' Memorial Fund" to the Korean Veterans'
22 Memorial Committee in the Department of Military and Veterans'
23 Affairs.
24

25 3. This act shall take effect immediately but shall remain
26 inoperative until enactment of P.L. , c. (C.)(now pending before
27 the Legislature as Assembly Bill No. 1514 (1R) of 1998) and apply to
28 taxable years commencing on or after January 1 next following
29 enactment of P.L. , c. (C.)(now pending before the Legislature
30 as Assembly Bill No. 1514 (1R) of 1998).
31
32

33 _____
34
35 Allows gross income tax files to designate contributions to the Korean
36 Veterans' Memorial Fund.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY, No. 974

STATE OF NEW JERSEY

DATED: JULY 27, 1998

The Assembly Appropriations Committee reports favorably an Assembly Committee Substitute for Assembly Bill No. 974.

This Assembly Committee Substitute for Assembly Bill No. 974 provides a tax return designation on the gross income tax return to permit taxpayers to make voluntary contributions to the Korean Veterans' Memorial Fund. The contributions will be deposited to the fund by the State Treasurer. The substitute requires the Legislature to annually appropriate moneys in the fund to the Korean Veterans' Memorial Committee in the Department of Military and Veterans' Affairs. 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 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: \$391,950 to the Endangered Wildlife Conservation fund; \$273,372 to the Children's Trust Fund; \$118,278 to the Vietnam Veterans' Memorial Fund; \$104,845 to the Battleship New Jersey Memorial Fund and \$205,046 to the Breast Cancer Research Fund.

SENATE SENIOR CITIZENS, VETERANS' AFFAIRS AND
HUMAN SERVICES COMMITTEE

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY, No. 974

STATE OF NEW JERSEY

DATED: SEPTEMBER 24, 1998

The Senate Senior Citizens, Veterans' Affairs and Human Services Committee reports favorably Assembly Committee Substitute for Assembly Bill No. 974.

This Assembly Committee Substitute for Assembly Bill No. 974 provides a tax return designation on the gross income tax return to permit taxpayers to make voluntary contributions to the Korean Veterans' Memorial Fund. The contributions will be deposited into the fund by the State Treasurer. The substitute requires the Legislature to annually appropriate moneys in the fund to the Korean Veterans' Memorial Committee in the Department of Military and Veterans' Affairs. 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.

This substitute is identical to the Senate Committee Substitute for Senate Bill No. 1078 (Singer/Bark) which the committee also reported on this date.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR **ASSEMBLY, No. 974**

STATE OF NEW JERSEY

DATED: OCTOBER 15, 1998

The Senate Budget and Appropriations Committee reports favorably Assembly Bill No. 974 (ACS).

This Assembly Committee Substitute for Assembly Bill No. 974 provides that gross income taxpayers shall have an opportunity on the gross income tax return to make voluntary contributions to the Korean Veterans' Memorial Fund. The State Treasurer will deposit the contributions into the fund. The substitute requires the Legislature to annually appropriate moneys in the fund to the Korean Veterans' Memorial Committee in the Department of Military and Veterans' Affairs. 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 January 1 following enactment of that bill.

This substitute is identical to the Senate Committee Substitute for Senate Bill No. 1078.

FISCAL IMPACT:

The implementation of this substitute will have no impact on the General Fund. The Division of Taxation 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: \$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.

ASSEMBLY, No. 974

STATE OF NEW JERSEY 208th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 1998 SESSION

Sponsored by:

Assemblyman KENNETH C. LEFEVRE

District 2 (Atlantic)

Assemblyman FRANCIS J. BLEE

District 2 (Atlantic)

SYNOPSIS

Provides for voluntary contributions by taxpayers on gross income tax returns for Korean Veterans' Memorial Fund.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



1 AN ACT concerning voluntary contributions through gross income tax
2 returns for the Korean Veterans' Memorial Fund, supplementing
3 chapter 9 of 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 be deposited in the
11 "Korean Veterans' Memorial Fund," established pursuant to section 4
12 of P.L.1996, c.72 (C.52:18A-218). 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 fund in substantially the following
16 way:

17 "The New Jersey Korean War Memorial: I wish to contribute \$5 ~,
18 \$10 ~, other amount \$_____ ~ to this fund."

19 b. Any costs incurred by the Division of Taxation for collection or
20 administration attributable to this section may be deducted from the
21 receipts collected pursuant to this section, as determined by the
22 Director of the Division of Budget and Accounting in the Department
23 of the Treasury. The State Treasurer shall deposit into the "Korean
24 Veterans' Memorial Fund" net contributions collected pursuant to this
25 section.

26
27 2. This act shall take effect immediately and apply to taxable years
28 beginning on or after January 1 following enactment.

29

30

31

STATEMENT

32

33 This bill provides for a checkoff on the State gross income tax
34 return to permit taxpayers to make voluntary contributions to the
35 Korean Veterans' Memorial Fund. The fund was established by
36 recently enacted legislation (P.L.1996, c.72), which also created the
37 Korean Veterans' Memorial Committee. The purpose of the
38 committee is to select a suitable location for a Korean Veterans'
39 Memorial, determine methods of financing the construction and
40 maintenance of the memorial, and develop a competition for the
41 design of the memorial.

42 Contributions received by means of this tax checkoff will be used
43 in the overall planning of the memorial.

ASSEMBLY COMMERCE, TOURISM, GAMING AND
MILITARY AND VETERANS' AFFAIRS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 974

STATE OF NEW JERSEY

DATED: JUNE 15, 1998

The Assembly Commerce, Tourism, Gaming and Military and Veterans' Affairs Committee reports favorably Assembly, No. 974.

This bill provides for a tax refund checkoff on State gross income tax returns to permit taxpayers to make voluntary contributions to the Korean Veterans' Memorial Fund which was established by recently enacted legislation, P.L.1996, c.72. 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 an "other amount."

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.

This bill is identical to Senate, No.1708.

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

LEGISLATIVE FISCAL ESTIMATE

ASSEMBLY, No. 974

STATE OF NEW JERSEY

208th LEGISLATURE

DATED: AUGUST 10, 1998

Assembly Bill No. 974 of 1998 provides for a tax refund checkoff on the State gross income tax return to permit taxpayers to make voluntary contributions to the Korean Veterans' Memorial Fund, established pursuant to P.L.1996, c.72. The bill also permits taxpayers who are not due refunds to make contributions to the fund through the enclosure of a donation when the tax return is filed. Contributions may be made in amounts of \$5, \$10, or an "other amount."

In response to a fiscal note request for an identical bill in the prior session, Assembly Bill No. 2330 of 1997, the Division of Taxation estimated that implementation of this bill would have no impact on the State's General Fund. The division further indicated that it was unable to estimate the amount of taxpayer contributions which would be collected on behalf of this new program.

The Office of Legislative Services (OLS) is also unable to reliably estimate the amount of taxpayer contributions which would be donated for the purposes of the bill, but concurs that the legislation will have no impact on the General Fund, 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 OLS notes, however, that other checkoff funds already present on the State gross income tax return may receive fewer contributions as a result of the bill due to an additional choice vying for taxpayers' dollars. 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, amounts designated to these funds over the last three years have been as follows:

<u>Tax Year</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
Wildlife	\$378,174	\$348,978	\$391,950
Children's Trust	347,464	313,032	273,372
Vietnam Mem.	205,707	162,388	118,278
Battleship N.J.			104,845
Breast Cancer			205,046
<u>Total</u>	\$931,345	\$824,398	\$1,093,491

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.

SENATE SENIOR CITIZENS, VETERANS' AFFAIRS AND
HUMAN SERVICES COMMITTEE

STATEMENT TO

SENATE COMMITTEE SUBSTITUTE FOR
SENATE, No. 1078

STATE OF NEW JERSEY

DATED: SEPTEMBER 24, 1998

The Senate Senior Citizens, Veterans' Affairs and Human Services Committee reports favorably a Senate Committee Substitute for Senate Bill No. 1078.

This Senate Committee Substitute for Senate Bill No. 1078 provides a tax return designation on the gross income tax return to permit taxpayers to make voluntary contributions to the Korean Veterans' Memorial Fund. The contributions will be deposited into the fund by the State Treasurer. The substitute requires the Legislature to annually appropriate moneys in the fund to the Korean Veterans' Memorial Committee in the Department of Military and Veterans' Affairs. 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.

This substitute is identical to the Assembly Committee Substitute for Assembly Bill No. 974 (LeFevre/Blee) which the committee also reported on this date.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE COMMITTEE SUBSTITUTE FOR **SENATE, No. 1078**

STATE OF NEW JERSEY

DATED: OCTOBER 15, 1998

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 1078 (SCS).

This Senate Committee Substitute for Senate Bill No. 1078 provides that gross income taxpayers shall have an opportunity on the gross income tax return to make voluntary contributions to the Korean Veterans' Memorial Fund. The State Treasurer will deposit the contributions into the fund. The substitute requires the Legislature to annually appropriate moneys in the fund to the Korean Veterans' Memorial Committee in the Department of Military and Veterans' Affairs. 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 January 1 following enactment of that bill.

This substitute is identical to the Assembly Committee Substitute for Assembly Bill No. 974.

FISCAL IMPACT:

The implementation of this substitute will have no impact on the General Fund. The Division of Taxation 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: \$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

SENATE COMMITTEE SUBSTITUTE FOR **SENATE, No. 1078**

STATE OF NEW JERSEY

208th LEGISLATURE

DATED: NOVEMBER 6, 1998

Senate Committee Substitute for Senate Bill No. 1078 of 1998 provides for a designation on the State gross income tax return to permit taxpayers to make voluntary contributions to the Korean Veterans' Memorial Fund, established pursuant to P.L.1996, c.72. The substitute requires the Legislature to annually appropriate moneys in the fund to the Korean Veterans' Memorial Committee in the Department of Military and Veterans' Affairs.

The effective date of this act is contingent on the enactment of companion legislation, see Assembly Bill No. 1514 (2R) of 1998, which changes the format for contributions that taxpayers may make to various funds through their gross income tax returns. The bill replaces the current "check off" format with one which allows taxpayers to indicate numerical designations.

The Division of Taxation notes that implementation of this bill will have no impact on the State's General Fund, since any contributions to the fund are voluntarily deducted from a taxpayer's tax refund or are contributed directly by the taxpayer. In addition, any administrative expenditures incurred by the division may be reimbursed from the gross receipts collected by the fund.

The OLS is unable to reliably predict the amount of taxpayer contributions which may be collected for the purposes of this bill, but notes that other funds which also receive donations through the gross income tax return may receive fewer contributions due to an additional choice vying for taxpayers' dollars. At present, the law provides for contributions to 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, amounts designated to these five funds over the last three years have been as follows:

SCS for S1078

<u>Tax Year</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
Wildlife	\$378,323	\$348,298	\$342,044
Children's Trust	347,639	313,314	276,555
Vietnam Mem.	205,778	160,409	119,626
Battleship N.J.			103,990
Breast Cancer	_____	_____	206,975
<u>Total</u>	\$931,740	\$822,021	\$1,049,190

The Office of Legislative Services concurs with the division's assessment of the bill.

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

SENATE, No. 1078

STATE OF NEW JERSEY
208th LEGISLATURE

INTRODUCED MAY 18, 1998

Sponsored by:

Senator ROBERT W. SINGER

District 30 (Burlington, Monmouth and Ocean)

Senator MARTHA W. BARK

District 8 (Atlantic, Burlington and Camden)

SYNOPSIS

Provides for voluntary contributions by taxpayers on gross income tax returns for Korean Veterans' Memorial Fund.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT concerning voluntary contributions through gross income tax
2 returns for the Korean Veterans' Memorial Fund, supplementing
3 chapter 9 of 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 be deposited in the
11 "Korean Veterans' Memorial Fund," established pursuant to section 4
12 of P.L.1996, c.72 (C.52:18A-218). 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 fund in substantially the following
16 way:

17 "The New Jersey Korean War Memorial: I wish to contribute \$5 ,
18 \$10 , other amount \$_____ to this fund."

19 b. Any costs incurred by the Division of Taxation for collection or
20 administration attributable to this section may be deducted from the
21 receipts collected pursuant to this section, as determined by the
22 Director of the Division of Budget and Accounting in the Department
23 of the Treasury. The State Treasurer shall deposit into the "Korean
24 Veterans' Memorial Fund" net contributions collected pursuant to this
25 section.

26
27 2. This act shall take effect immediately and apply to taxable years
28 beginning on or after January 1 following enactment.

29

30

31

STATEMENT

32

33 This bill provides for a checkoff on the State gross income tax
34 return to permit taxpayers to make voluntary contributions to the
35 Korean Veterans' Memorial Fund. The fund was established by
36 P.L.1996, c.72, which also created the Korean Veterans' Memorial
37 Committee. The purpose of the committee is to select a suitable
38 location for a Korean Veterans' Memorial, determine methods of
39 financing the construction and maintenance of the memorial, and
40 develop a competition for the design of the memorial.

41 Contributions received by means of this tax checkoff will be used
42 in the overall planning of the memorial.

FISCAL NOTE

SENATE, No. 1078

STATE OF NEW JERSEY

208th LEGISLATURE

DATED: SEPTEMBER 11, 1998

Senate Bill No. 1078 of 1998 provides for a tax refund checkoff on the State gross income tax return to permit taxpayers to make voluntary contributions to the Korean Veterans' Memorial Fund, established pursuant to P.L.1996, c.72. The bill also permits taxpayers who are not due refunds to make contributions to the fund through the enclosure of a donation when the tax return is filed. Contributions may be made in amounts of \$5, \$10, or an "other amount."

The Division of Taxation notes that implementation of this bill will have no impact on the State's General Fund, since any contributions to the memorial fund are voluntarily deducted from a taxpayer's tax refund or are contributed directly by the taxpayer. However, while any administrative expenditures incurred by the division may be reimbursed from the gross receipts collected by the memorial fund, the division indicates that a separate tax form might be required to accommodate the addition of a sixth gross income tax checkoff option. According to the division, the cost of producing such a form, should it be required, would be between \$100,000 to \$200,000, an amount which could exceed or substantially offset the benefits that would be realized from the additional checkoff.

The division is unable to predict the amount of taxpayer contributions which may be collected for the purposes of this bill, and notes that other checkoff funds may receive fewer contributions due to an additional choice vying for taxpayers' dollars. 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 Battleship New Jersey Fund and the Breast Cancer Research Fund. According to the division, amounts designated to these five funds over the last three years have been as follows:

<u>Tax Year</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
Wildlife	\$378,323	\$348,298	\$342,044
Children's Trust	347,639	313,314	276,555
Vietnam Mem.	205,778	160,409	119,626
Battleship N.J.			103,990
Breast Cancer			206,975
<u>Total</u>	\$931,740	\$822,021	\$1,049,190

The Office of Legislative Services concurs with the division's assessment of the bill, and notes that the division has informally indicated that it is likely that it could accommodate the requirements of the bill without the need to produce a separate tax form.

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

PO BOX 004
TRENTON, NJ 08625

Office of the Governor
NEWS RELEASE

CONTACT: Jayne O'Connor
Gene Herman
609-777-2600

RELEASE: January 25, 1999

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

S-452, sponsored by Senators Wynona M. Lipman (D-Essex/Union) and Donald T. DiFrancesco (R-Middlesex/Morris/Somerset/Union) and Assembly Members Tom Smith (R-Monmouth) and John E. Rooney (R- Bergen), appropriates \$90,000 and establishes a "Fost-Adopt Demonstration Program for Boarder Babies and Children" in the Division of Youth and Family Services in the Department of Human Services. Initially, the program will be established in Essex County to support the DHS existing efforts with federal funding in that county, and expire two years after its enactment. Within six months of the expiration of the program, the commissioner of DHS must report to the Governor regarding the effectiveness of the demonstration program and make recommendations for a state-wide expansion, as appropriate.

S-1176, sponsored by Senators Robert J. Martin (R- Essex/Morris/Passaic) and Byron M. Baer (D-Bergen), provides for the certification of public school athletic trainers by the Department of Education. The bill grandfatheres school athletic trainers appointed prior to the effective date of the act from the certification requirements. The bill also provides that school athletic trainers are teaching staff members and that as such are entitled to tenure protection under current statute.

S-1543, sponsored by Senators William L. Gormley (R-Atlantic) and John A. Lynch (D-Middlesex/Somerset/Union) and Assembly Member David C. Russo (R-Bergen/Passaic), amends current law to provide that all employees of the of the State Commission of Investigation (SCI) shall be confidential employees for the purposes of the New Jersey Employer-Employe Relations Act. Under the provisions of that act, confidential employees are not eligible to organize into collective bargaining units.

S-1679, sponsored by Senators Henry P. McNamara (R-Bergen/Passaic) and Joseph F. Vitale (D-Middlesex) and Assembly Member Steve Corodemus (R-Monmouth), amends the Underground Storage Tank Financing Act to clarify that conditional hardship grants for owners or operators of underground storage tanks used to store heating oil at the applicant's primary residence shall not be repaid. The act currently requires that residential homeowners obtaining conditional hardship grants pay them back to the Economic Development Authority. The bill also increases the amount of the Corporate Business Tax allocated for underground storage tank remediation from 10 percent to one-third. Furthermore, there would be no limitation on the percentage of funds to be used as grants between January 1, 1999 and March 31, 2000.

A-148, sponsored Assembly Members Christopher "Kip" Bateman (R- Morris) and Wilfredo Caraballo (D-Essex), revises and codifies certain criminal laws. The bill implements a number of recommendations made by the New Jersey Law Revision Commission, which was established to review New Jersey laws to correct inconsistent statutes, and to update obsolete statutes. The bill addresses anomalies left in the law following the enactment of the Criminal Code in 1979 and the Comprehensive Drug Reform Act in 1986. Specifically, the legislation places various criminal provisions, which were previously found in Titles 2A and 24 of the New Jersey Statutes, in Title 2 C, thereby making them part of the New Jersey Criminal Code. It also repeals sections of the Sunday closing laws and recodifies those provisions in Title 40A of the New Jersey Statutes, which deals with counties and municipalities. Lastly, the bill repeals various provisions that are obsolete or superseded by other provisions in the law.

A-808, sponsored by Assembly Members Charlotte Vandervalk (R- Bergen) and John E. Rooney (R-Bergen) and Senator William E. Schluter (R-Warren/Hunterdon), establishes the Office of Disability Services (ODS) in the Department of Human Services (DHS). Specifically, the office shall: (1) operate a toll-free telephone service to provide a comprehensive information and referral system; (2) operate as the state-level coordinating body between all state agencies providing services to persons with disabilities; (3) serve as the primary liaison within state government to the county offices for the disabled; (4) work with those counties which do not maintain an office for the disabled to establish such an office; and (5) administer the personal assistance services program in DHS and seek to coordinate all publicly-funded programs which provide personal assistance or other home-based services to persons with disabilities. The bill further requires the commissioner of the DHS to establish an advisory and policy development board to make recommendations to the director of the ODS.

A-974, sponsored by Assembly Members Kenneth C. LeFevre (R- Atlantic) and Francis J. Blee (R-Atlantic) and Senator Robert W. Singer (R-Burlington/Monmouth/Ocean) and Martha W. Bark (R-Atlantic/Burlington/Camden), requires the Division of Taxation to allow income tax filers to make voluntary contributions to the Korean Veterans' Memorial Fund. Revenue generated by these contributions will be used to help finance the construction and maintenance of a memorial to Korean War veterans, which will be built in Atlantic City.

A-1441, sponsored by Assembly Members Jack Collins (R-Salem/Cumberland/Gloucester) and Gary W. Stuhltrager (R- Salem/Cumberland/Gloucester), defines who may qualify as a farmer for the purpose of obtaining a fee exemption provided to farmers and their close relatives for deer-hunting permits. The bill extends the permit fee exemption to both resident and non-resident farmers who own or lease their farms, as well as their spouses and children who reside in their households. No more than five permits in total shall be issued for each household. The bill defines a farmer eligible for the permit fee exemption as one who owns or leases a farm on which that person resides that is valued, assessed and taxed as land actively devoted to agricultural or horticultural use pursuant to the Farmland Assessment Act of 1964. If the farmer does not reside

on the farm he owns or leases, to qualify for the exemption, the bill requires that the person actively farm at least 30 tilled, non-woodland acres and the farm.

A-1635, sponsored by Assembly Members Joel M. Weingarten (R- Essex/Union) and Kevin J. O'Toole (R-Essex/Union) and Senator Anthony R. Bucco (R-Morris), simplifies employer reporting and payment of gross income tax withholding and wages for household workers. The bill streamlines the process by allowing employers to report and remit annually to the Division of Revenue, on a combined basis, both (1) gross income tax withheld, and (2) wage taxes. The annual reporting and payment requirement will replace the current more burdensome law which required several reports and payments each year for both gross income tax withheld and wage taxes.

A-1773, sponsored by Assembly Member Paul DiGaetano (R- Bergen/Essex/Passaic), amends the criminal statute concerning theft and criminal mischief to make the offense of tampering with a grave, crypt, mausoleum or other site where human remains are stored a third-degree crime punishable by a three-to-five-year term of imprisonment or a fine of \$15,000 or both. The bill also amends the theft statute to include the theft of human remains as a crime of the second degree. A second-degree crime is punishable by a term of imprisonment of five to ten years or a fine of \$10,000 or both.

A-2306, sponsored by Assembly Members Paul DiGaetano (R- Bergen/Essex/Passaic) and Joseph V. Doria (D-Hudson) and Senator Donald T. DiFrancesco (R-Middlesex/Morris/Somerset/Union), allows elected officials to retire from the Police and Firemen's Retirement System (PFRS) and remain in office if retirement allowance is not based solely on that service. Under current law, elected officials who are members of Public Employees' Retirement System (PERS) are allowed to retire from PERS and remain in the office to which they are elected so long as the PERS retirement allowance is not based solely on service in that elected office. This means that the elected official is entitled to retire from PERS and collect a pension while receiving a salary as an elected official as long as the pension is not based solely on service in that elected office. On the other hand, elected officials enrolled in PFRS are not allowed to retire from PFRS and collect a pension while receiving a salary in that elected office. This bill addresses the disparity by offering elected officials enrolled in PFRS the same option currently provided to elected officials enrolled in PERS.

A-2536, sponsored by Assembly Members Francis J. Blee (R-Atlantic) and Kenneth C. LeFevre (R-Atlantic) and Senator William L. Gormley (R-Atlantic), authorizes the state treasurer to sell certain surplus property in Galloway Township, Atlantic County and to grant certain easements for access to such property. The bill authorizes the treasurer, on behalf of Richard Stockton College of New Jersey to (1) sell land and improvements used as the colleges' potable water supply, treatment, storage and distribution system (specifically including five-plus acres of land, two wells, the treatment and pumping plant, the storage tank and distribution system); (2) grant permanent easements for the operation, maintenance and repair of the land and property and for any future system expansion; and (3) provide for the transfer of the water allocation diversion permit issued by the Department of Environmental Protection and held by the college for the operation

of the two wells. The sale, easements and transfer will be made to the New Jersey American Water Company. The anticipated \$2 million in proceeds will be retained in a special account for allocation to Stockton College.

A-2921, sponsored by Assembly Members Richard H. Bagger (R- Middlesex/Morris/Somerset /Union) and Joseph Charles, Jr. (D-Hudson) and Senators Robert E. Littell (R-Sussex/Hunterdon/Morris) and Bernard F. Kenny, Jr. (D- Hudson), permits informational displays of appropriations within the annual appropriations act. The bill will allow the act to incorporate charts or displays summarizing the various appropriations. It is anticipated that such a chart would be included along with each department's budget section.