

# LEGISLATIVE HISTORY CHECKLIST

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## *LAWS of 1999*

**CHAPTER:** 94

**NJSA:**54A:9-17.2

(Household Workers -- allow annual filing of employers)

**BILL NO:** A1635(Substituted for S1632)

**SPONSOR(S):**Weingarten and O'Toole

**DATE INTRODUCED:**February 10, 1998

**COMMITTEE:**

*ASSEMBLY:* Appropriations

*SENATE:* Budget and Appropriations

**AMENDED DURING PASSAGE:** Yes

**DATES OF PASSAGE:**

*ASSEMBLY:* March 15, 1999

*SENATE:* January 28, 1999

**DATE OF APPROVAL:** May 3, 1999

### THE FOLLOWING ARE ATTACHED IF AVAILABLE:

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**FINAL TEXT OF BILL:** *Yes*<sup>3rd</sup> Reprint

(Amendments during passage denoted by superscript numbers)

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## **A1635**

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

**COMMITTEE STATEMENT:**

**ASSEMBLY:** *Yes*

**SENATE:** *Yes*

**FLOOR AMENDMENT STATEMENTS:** *Yes*

**March 23, 1998**

**January 12, 1999**

**LEGISLATIVE FISCAL ESTIMATE:** *Yes*

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## **S1632**

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

Bill and Sponsor's Statement identical to A1635

**COMMITTEE STATEMENT:**

**ASSEMBLY:** *No*

**SENATE:** *No*

**FLOOR AMENDMENT STATEMENTS:** *No*

**LEGISLATIVE FISCAL ESTIMATE:** *No*

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### **GOVERNOR'S ACTIONS**

**VETO MESSAGE:** *No*

**GOVERNOR'S PRESS RELEASE ON SIGNING:** *Yes*

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

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**REPORTS:** *No*

**HEARINGS:** *No*

**NEWSPAPER ARTICLES:** *No*

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§1  
C. 54A:9-17.2  
§§2,3  
C. 43:21-11.3  
& 43:21-11.4  
§4  
Note To §§1-3

P.L. 1999, CHAPTER 94, *approved May 3, 1999*  
Assembly, No. 1635 (*Third Reprint*)

1 AN ACT providing for the simplification of wage taxes and  
2 withholding for household workers, supplementing chapter 9 of  
3 Title 54A of the New Jersey Statutes and chapter 21 of Title 43 of  
4 the Revised Statutes.

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

8  
9 1. a. Notwithstanding the provisions of subsection (a) of  
10 N.J.S.54A:7-4 to the contrary, except for an employer also liable for  
11 withholding taxes with respect to remuneration for services rendered  
12 other than for domestic service, tax returns <sup>2</sup>filed<sup>2</sup> with respect to  
13 domestic service shall be filed on a calendar year basis. Such a return  
14 shall be filed on or before <sup>2</sup>[February 15] January 31<sup>2</sup> following the  
15 close of the calendar year and the amount of tax withheld shall be paid  
16 over to the Director of the Division of <sup>2</sup>[Taxation] Revenue<sup>2</sup> at that  
17 time <sup>2</sup>[, together with those contributions treated as taxes pursuant to  
18 the provisions of section 2 of P.L. , c. (C. ) (now pending  
19 before the Legislature as this bill)]<sup>2</sup> <sup>3</sup>, together with those  
20 contributions treated as taxes pursuant to the provisions of section 2  
21 of P.L. , c. (C. ) (now pending before the Legislature as this  
22 bill)<sup>3</sup>.

23 b. The director shall prescribe such regulations as the director  
24 deems necessary to carry out the purpose of allowing employers to  
25 convert from a quarterly system of payments and filing to annual filing,  
26 and to simplify employer filing by allowing the combination of  
27 unemployment compensation, disability benefits and gross income tax  
28 remittance for reporting and payment purposes for employees  
29 providing domestic services by treating the taxes payable pursuant to  
30 subsection a. of this section and those contributions treated as taxes  
31 pursuant to the provisions of section 2 of P.L. , c. (C. ) (now  
32 pending before the Legislature as this bill) as taxes subject to the  
33 remittance requirements of N.J.S.54A:7-1 et seq. These regulations  
34 shall include:

**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.**

**Matter enclosed in superscript numerals has been adopted as follows:**

<sup>1</sup> Assembly AAP committee amendments adopted February 23, 1998.

<sup>2</sup> Assembly floor amendments adopted March 23, 1998.

<sup>3</sup> Senate floor amendments adopted January 12, 1999.

1 (1) Provisions for the forwarding of contributions treated as taxes  
2 pursuant to the provisions of subsection b. of section 2 of P.L. , c.  
3 (C. ) (now pending before the Legislature as this bill), together with  
4 such information as may be necessary, to the Office of the Assistant  
5 Commissioner for <sup>2</sup>Administration and<sup>2</sup> Finance <sup>2</sup>[and Controller]<sup>2</sup>  
6 of the Department of Labor for deposit in the proper funds and  
7 accounts established pursuant to the “unemployment compensation  
8 law,” R.S.43:21-1 et seq., and the “Temporary Disability Benefits  
9 Law,” P.L.1948, c.110 (C.43:21-25 et seq.);

10 (2) Provisions for the apportionment of interest and penalties  
11 imposed between liabilities pursuant to the “New Jersey Gross Income  
12 Tax Act,” N.J.S.54A:1-1 et seq. and those contributions treated as  
13 liabilities pursuant to the “New Jersey Gross Income Tax Act”  
14 pursuant to the provisions of subsection b. of section 2 of P.L. ,  
15 c. (C. ) (now pending before the Legislature as this bill), and  
16 forwarding the latter to the Office of the Assistant Commissioner for  
17 <sup>2</sup>Administration and<sup>2</sup> Finance and <sup>2</sup>[Controller of]<sup>2</sup> the <sup>2</sup>Director of  
18 the Division of Accounting in the<sup>2</sup> Department of Labor for deposit in  
19 the proper funds established pursuant to the “unemployment  
20 compensation law,” R.S.43:21-1 et seq., and the “Temporary  
21 Disability Benefits Law,” P.L.1948, c.110 (C.43:21-25 et seq.).

22 c. Notwithstanding the provisions of subsection a. of this section,  
23 an employer subject to the provisions of this section shall, within 10  
24 days of the separation from employment of an employee in domestic  
25 service whose contributions are treated as taxes pursuant to the  
26 provisions of section 2 of P.L. , c. (C. ) (now pending before the  
27 Legislature as this bill), report to the <sup>2</sup>[director,] Commissioner of the  
28 Department of Labor<sup>2</sup>, on a form determined by the <sup>2</sup>[director in  
29 consultation with the Commissioner of the Department of Labor]  
30 commissioner<sup>2</sup>, wage information for all completed calendar quarters  
31 of employment not previously reported and such other separation  
32 information as may be required to properly process an unemployment  
33 compensation claim.

34 d. For the purposes of this section, “domestic service” means  
35 domestic service as an employee in a private home of the employer,  
36 such as service as a babysitter, nanny, health aide, private nurse, maid,  
37 caretaker, yard worker or similar domestic employee.  
38

39 2. a. Notwithstanding the provisions of subsection (a) of  
40 R.S.43:21-14 and subparagraph (E) of paragraph (1) of subsection (d)  
41 of R.S.43:21-7 to the contrary, except for an employer also liable for  
42 making or withholding contributions with respect to remuneration for  
43 services rendered other than for domestic service, returns reporting  
44 employer and employee contributions with respect to domestic service  
45 shall be filed on a calendar year basis. Such a return shall be filed on  
46 or before <sup>2</sup>[February 15th] January 31<sup>2</sup> following the close of the

1 calendar year, and the amount of contributions shall be paid over to  
2 the Director of the Division of <sup>2</sup>[Taxation] <sup>3</sup>[Accounting<sup>2</sup>] Revenue<sup>3</sup>  
3 in the Department of <sup>2</sup>[the Treasury] <sup>3</sup>[Labor<sup>2</sup>] the Treasury<sup>3</sup> at that  
4 time.

5 b. Notwithstanding the provisions of R.S.43:21-16 or any other  
6 law to the contrary, the contributions due pursuant to subsection a. of  
7 this section shall be treated as taxes due pursuant to N.J.S.54A:1-1 et  
8 seq., subject to the provisions of section 1 of P.L. , c. (C. )  
9 (now pending before the Legislature as this bill).

10 c. The Commissioner of the Department of Labor, in consultation  
11 with Director of the Division of <sup>2</sup>[Taxation] Revenue <sup>2</sup>in the  
12 Department of the Treasury, shall prescribe such regulations as the  
13 commissioner deems necessary to carry out the purpose of allowing  
14 employers to convert from a quarterly system of payments and filing  
15 to annual filing, and to simplify employer filing by allowing the  
16 combination of unemployment compensation, disability benefits and  
17 gross income tax remittance for reporting and payment purposes for  
18 employees providing domestic services.

19 d. Notwithstanding the provisions of subsection a. of this section,  
20 an employer subject to the provisions of this section shall, within 10  
21 days of the separation from employment of an employee in domestic  
22 service whose contributions are treated as taxes pursuant to the  
23 provisions of this section, report to the <sup>2</sup>[Director of the Division of  
24 Taxation] Commissioner of the Department of Labor<sup>2</sup>, on a form  
25 determined by <sup>2</sup>[the director in consultation with]<sup>2</sup> the commissioner,  
26 wage information for all completed calendar quarters of employment  
27 not previously reported and such other separation information as may  
28 be required to properly process an unemployment compensation claim.

29 e. For the purposes of this section, "domestic service" means  
30 domestic service as an employee in a private home of the employer,  
31 such as service as a babysitter, nanny, health aide, private nurse, maid,  
32 caretaker, yard worker or similar domestic employee.

33  
34 3. a. The Commissioner of Labor shall establish a system of annual  
35 filings to meet the alternative system requirements of paragraph (3)  
36 of subsection (a) of 42 U.S.C. s.1320b-7 on or before the 30th day  
37 after enactment of P.L. , c. (C. )(now pending before the  
38 Legislature as this bill), and shall seek waiver from the United States  
39 Secretary of Labor in conformance with paragraph (3) of subsection  
40 (a) of 42 U.S.C. s.1320b-7.

41 b. Notwithstanding any other provisions of this act to the contrary,  
42 the powers of the commissioner pursuant to the provisions of  
43 subsection (g) of R.S.43:21-11 to require quarterly reports of wages  
44 paid are reserved to the commissioner, to be exercised after  
45 compliance with subsection a. of this section if necessary to maintain  
46 a State income and eligibility verification system in compliance with

1 the requirements of paragraph (3) of subsection (a) of 42 U.S.C.  
2 s.1320b-7.

3  
4 <sup>2</sup>[<sup>1</sup>4. The Director of the Division of Taxation shall include in the  
5 information package for the New Jersey gross income tax returns,  
6 generally designated the NJ-1040 series, notice and a summary  
7 explanation of the simplified filing procedures provided by P.L. ,  
8 c. (C. )(now pending before the Legislature as this bill) under the  
9 heading traditionally designated as " A Message to Taxpayers" or a  
10 position of equivalent prominence.<sup>1</sup> ]<sup>2</sup>

11

12 <sup>1</sup>[4] <sup>2</sup>[ 5.<sup>1</sup> ] 4. <sup>2</sup> This act shall take effect immediately and apply to  
13 all wages paid on and after January 1 next following enactment.

14

15

16

17

18 Simplifies employer reporting and payment of gross income tax  
19 withholding and wage taxes for household workers.

# ASSEMBLY, No. 1635

## STATE OF NEW JERSEY 208th LEGISLATURE

INTRODUCED FEBRUARY 10, 1998

**Sponsored by:**

**Assemblyman JOEL WEINGARTEN**

**District 21 (Essex and Union)**

**Assemblyman KEVIN J. O'TOOLE**

**District 21 (Essex and Union)**

**SYNOPSIS**

Simplifies employer reporting and payment of gross income tax withholding and wage taxes for household workers.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 2/11/1998)**

1 AN ACT providing for the simplification of wage taxes and  
2 withholding for household workers, supplementing chapter 9 of  
3 Title 54A of the New Jersey Statutes and chapter 21 of Title 43 of  
4 the Revised Statutes.

5

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

8

9 1. a. Notwithstanding the provisions of subsection (a) of  
10 N.J.S.54A:7-4 to the contrary, except for an employer also liable for  
11 withholding taxes with respect to remuneration for services rendered  
12 other than for domestic service, tax returns with respect to domestic  
13 service shall be filed on a calendar year basis. Such a return shall be  
14 filed on or before February 15 following the close of the calendar year  
15 and the amount of tax withheld shall be paid over to the Director of  
16 the Division of Taxation at that time, together with those contributions  
17 treated as taxes pursuant to the provisions of section 2 of P.L. ,  
18 c. (C. ) (now pending before the Legislature as this bill).

19 b. The director shall prescribe such regulations as the director  
20 deems necessary to carry out the purpose of allowing employers to  
21 convert from a quarterly system of payments and filing to annual filing,  
22 and to simplify employer filing by allowing the combination of  
23 unemployment compensation, disability benefits and gross income tax  
24 remittance for reporting and payment purposes for employees  
25 providing domestic services by treating the taxes payable pursuant to  
26 subsection a. of this section and those contributions treated as taxes  
27 pursuant to the provisions of section 2 of P.L. , c. (C. ) (now  
28 pending before the Legislature as this bill) as taxes subject to the  
29 remittance requirements of N.J.S.54A:7-1 et seq. These regulations  
30 shall include:

31 (1) Provisions for the forwarding of contributions treated as taxes  
32 pursuant to the provisions of subsection b. of section 2 of P.L. , c.  
33 (C. ) (now pending before the Legislature as this bill), together with  
34 such information as may be necessary, to the Office of the Assistant  
35 Commissioner for Finance and Controller of the Department of Labor  
36 for deposit in the proper funds and accounts established pursuant to  
37 the "unemployment compensation law," R.S.43:21-1 et seq., and the  
38 "Temporary Disability Benefits Law," P.L.1948, c.110 (C.43:21-25 et  
39 seq.);

40 (2) Provisions for the apportionment of interest and penalties  
41 imposed between liabilities pursuant to the "New Jersey Gross Income  
42 Tax Act," N.J.S.54A:1-1 et seq. and those contributions treated as  
43 liabilities pursuant to the "New Jersey Gross Income Tax Act"  
44 pursuant to the provisions of subsection b. of section 2 of P.L. , c.  
45 (C. ) (now pending before the Legislature as this bill), and  
46 forwarding the latter to the Office of the Assistant Commissioner for



1 Finance and Controller of the Department of Labor for deposit in the  
2 proper funds established pursuant to the “unemployment compensation  
3 law,” R.S.43:21-1 et seq., and the “Temporary Disability Benefits  
4 Law,” P.L.1948, c.110 (C.43:21-25 et seq.).

5 c. Notwithstanding the provisions of subsection a. of this section,  
6 an employer subject to the provisions of this section shall, within 10  
7 days of the separation from employment of an employee in domestic  
8 service whose contributions are treated as taxes pursuant to the  
9 provisions of section 2 of P.L. , c. (C. ) (now pending before the  
10 Legislature as this bill), report to the director, on a form determined  
11 by the director in consultation with the Commissioner of the  
12 Department of Labor, wage information for all completed calendar  
13 quarters of employment not previously reported and such other  
14 separation information as may be required to properly process an  
15 unemployment compensation claim.

16 d. For the purposes of this section, “domestic service” means  
17 domestic service as an employee in a private home of the employer,  
18 such as service as a babysitter, nanny, health aide, private nurse, maid,  
19 caretaker, yard worker or similar domestic employee.

20

21 2. a. Notwithstanding the provisions of subsection (a) of  
22 R.S.43:21-14 and subparagraph (E) of paragraph (1) of subsection (d)  
23 of R.S.43:21-7 to the contrary, except for an employer also liable for  
24 making or withholding contributions with respect to remuneration for  
25 services rendered other than for domestic service, returns reporting  
26 employer and employee contributions with respect to domestic service  
27 shall be filed on a calendar year basis. Such a return shall be filed on  
28 or before February 15th following the close of the calendar year, and  
29 the amount of contributions shall be paid over to the Director of the  
30 Division of Taxation in the Department of the Treasury at that time.

31 b. Notwithstanding the provisions of R.S.43:21-16 or any other  
32 law to the contrary, the contributions due pursuant to subsection a. of  
33 this section shall be treated as taxes due pursuant to N.J.S.54A:1-1 et  
34 seq., subject to the provisions of section 1 of P.L. , c. (C. ) (now  
35 pending before the Legislature as this bill).

36 c. The Commissioner of the Department of Labor, in consultation  
37 with Director of the Division of Taxation in the Department of the  
38 Treasury, shall prescribe such regulations as the commissioner deems  
39 necessary to carry out the purpose of allowing employers to convert  
40 from a quarterly system of payments and filing to annual filing, and to  
41 simplify employer filing by allowing the combination of unemployment  
42 compensation, disability benefits and gross income tax remittance for  
43 reporting and payment purposes for employees providing domestic  
44 services.

45 d. Notwithstanding the provisions of subsection a. of this section,  
46 an employer subject to the provisions of this section shall, within 10

1 days of the separation from employment of an employee in domestic  
2 service whose contributions are treated as taxes pursuant to the  
3 provisions of this section, report to the Director of the Division of  
4 Taxation, on a form determined by the director in consultation with  
5 the commissioner, wage information for all completed calendar  
6 quarters of employment not previously reported and such other  
7 separation information as may be required to properly process an  
8 unemployment compensation claim.

9 e. For the purposes of this section, "domestic service" means  
10 domestic service as an employee in a private home of the employer,  
11 such as service as a babysitter, nanny, health aide, private nurse, maid,  
12 caretaker, yard worker or similar domestic employee.

13  
14 3. a. The Commissioner of Labor shall establish a system of  
15 annual filings to meet the alternative system requirements of  
16 paragraph (3) of subsection (a) of 42 U.S.C. s.1320b-7 on or before  
17 the 30th day after enactment of P.L. , c. (C. )(now pending  
18 before the Legislature as this bill), and shall seek waiver from the  
19 United States Secretary of Labor in conformance with paragraph (3)  
20 of subsection (a) of 42 U.S.C. s.1320b-7.

21 b. Notwithstanding any other provisions of this act to the contrary,  
22 the powers of the commissioner pursuant to the provisions of  
23 subsection (g) of R.S.43:21-11 to require quarterly reports of wages  
24 paid are reserved to the commissioner, to be exercised after  
25 compliance with subsection a. of this section if necessary to maintain  
26 a State income and eligibility verification system in compliance with  
27 the requirements of paragraph (3) of subsection (a) of 42 U.S.C.  
28 s.1320b-7.

29  
30 4 This act shall take effect immediately and apply to all wages paid  
31 on and after January 1 next following enactment  
32  
33

34 STATEMENT  
35

36 This bill reduces the administrative burden on individuals who hire  
37 household workers by allowing those employers to eliminate 8  
38 separate filings and 4 separate payments currently required for each  
39 calendar year and replaces them with one annual filing as part of the  
40 employer's remission of employee gross income taxes.

41 Currently, employers of household workers must make a quarterly  
42 report to the Department of Labor on the wages paid to their  
43 employee and a quarterly report and payment of the unemployment  
44 contributions they withhold from their employee's pay and the  
45 contributions the employer makes.

46 In addition to these 8 quarterly reports and 4 quarterly payments,

1 the gross income tax statutes authorize the Director of the Division of  
2 Taxation to require employers to make quarterly or more frequent  
3 returns of employee gross income tax withholding (division  
4 publications issued since 1994 have clarified that the director does not  
5 generally require withholding for household workers). Employers are  
6 required to make an annual gross income tax withholding  
7 reconciliation report. The typical employer also satisfies his or her  
8 own gross income tax obligations through wage withholding or by  
9 making quarterly estimated payments and filing an annual New Jersey  
10 gross income tax return.

11 This bill simplifies and streamlines the reporting and payment of  
12 taxes. The bill eliminates the separate 8 reports and 4 payments to the  
13 Department of Labor for household workers; requires statutorily that  
14 household worker gross income tax withholding, if any, be reported  
15 and paid over annually; and replaces the current system with a  
16 requirement that individuals who employ only household workers  
17 report the employee's wage taxes and withholdings once annually on  
18 or before the February 15 following the close of the calendar year for  
19 which the taxes are paid (the filing deadline for the current  
20 reconciliation return).

21 To assure that the information required for employees to receive  
22 unemployment compensation and disability benefits is available, the bill  
23 requires that a report and payment must be made within 10 days after  
24 an employee separates from service.

25 Federal law requires the states maintain an income and eligibility  
26 verification system that allows the timely collection of data for federal  
27 programs unrelated to the administration of unemployment  
28 compensation systems but that generally require quarterly wage  
29 reports. The bill requires the Commissioner of Labor to seek a waiver  
30 from the federal government (as is authorized by federal statute) for  
31 the annual filings of wage reports under the bill. If the waiver is not  
32 granted, the Commissioner of Labor retains the authority to require  
33 quarterly reports of wages as necessary to comply with federal law.

# ASSEMBLY APPROPRIATIONS COMMITTEE

## STATEMENT TO

### **ASSEMBLY, No. 1635**

with Assembly committee amendments

# **STATE OF NEW JERSEY**

DATED: FEBRUARY 23, 1998

The Assembly Appropriations Committee reports favorably Assembly Bill No. 1635, with committee amendments.

Assembly Bill No. 1635, as amended, reduces the administrative burden on individuals who hire household workers by allowing those employers to eliminate 8 separate filings and 4 separate payments currently required for each calendar year and replaces them with one annual filing as part of the employer's remission of employee gross income taxes.

Currently, employers of household workers must make a quarterly report to the Department of Labor on the wages paid to their employee and a quarterly report and payment of the unemployment contributions they withhold from their employee's pay and the contributions the employer makes.

In addition to these 8 quarterly reports and 4 quarterly payments, the gross income tax statutes authorize the Director of the Division of Taxation to require employers to make quarterly or more frequent returns of employee gross income tax withholding (division publications issued since 1994 have clarified that the director does not generally require withholding for household workers). Employers are required to make an annual gross income tax withholding reconciliation report. The typical employer also satisfies his or her own gross income tax obligations through wage withholding or by making quarterly estimated payments and filing an annual New Jersey gross income tax return.

This bill simplifies and streamlines the reporting and payment of taxes. The bill eliminates the separate 8 reports and 4 payments to the Department of Labor for household workers; requires statutorily that household worker gross income tax withholding, if any, be reported and paid over annually; and replaces the current system with a requirement that individuals who employ only household workers report the employee's wage taxes and withholdings once annually on or before the February 15 following the close of the calendar year for which the taxes are paid (the filing deadline for the current reconciliation return).

To assure that the information required for employees to receive

unemployment compensation and disability benefits is available, the bill requires that a report and payment must be made within 10 days after an employee separates from service.

Federal law requires the states maintain an income and eligibility verification system that allows the timely collection of data for federal programs unrelated to the administration of unemployment compensation systems but that generally require quarterly wage reports. The bill requires the Commissioner of Labor to seek a waiver from the federal government (as is authorized by federal statute) for the annual filings of wage reports under the bill. If the waiver is not granted, the Commissioner of Labor retains the authority to require quarterly reports of wages as necessary to comply with federal law.

FISCAL IMPACT:

The Office of Legislative Services, based on a similar federal program, believes the fiscal effects of this legislation to be minimal. Although this legislation will result in some one-time costs to the State, ultimately, the change will reduce administrative and personnel costs with the reduced need to process paperwork and checks. The potential exists for the simplified system to encourage increased employer compliance, also with unknown potential to increase State revenue. It is not possible to measure this effort.

COMMITTEE AMENDMENTS:

The amendments require the Director of the Division of Taxation to include information about the simplified tax reporting system in the information included with New Jersey gross income tax returns to provide broad notice of the new system.

# SENATE BUDGET AND APPROPRIATIONS COMMITTEE

## STATEMENT TO

[Second Reprint]  
**ASSEMBLY, No. 1635**

# **STATE OF NEW JERSEY**

DATED: JUNE 22, 1998

The Senate Budget and Appropriations Committee reports favorably Assembly Bill No. 1635 (2R).

Assembly Bill No. 1635 (2R) reduces the administrative burden on individuals who hire household workers by allowing those employers to eliminate eight separate filings and four separate payments currently required for each calendar year. The bill replaces those multiple filings with one annual filing as part of the employer's remission of employee gross income taxes.

Currently, employers of household workers must make a quarterly report to the Department of Labor on the wages paid to their employee and a quarterly report and payment of the unemployment contributions they withhold from their employee's pay and the contributions the employer makes.

In addition to these eight quarterly reports and four quarterly payments, the gross income tax statute authorizes the Director of the Division of Taxation to require employers to make quarterly or more frequent returns of employee gross income tax withholding (division publications issued since 1994 have clarified that the director does not generally require withholding for household workers). Employers are required to make an annual gross income tax withholding reconciliation report. The typical employer also satisfies his or her own gross income tax obligations through wage withholding or by making quarterly estimated payments and filing an annual New Jersey gross income tax return.

This bill simplifies and streamlines the reporting and payment of taxes. The bill eliminates the separate eight reports and four payments to the Department of Labor for household workers; requires statutorily that household worker gross income tax withholding, if any, be reported and paid over annually; and replaces the current system with a requirement that individuals who employ only household workers report the employee's unemployment compensation and disability taxes and income tax withholdings to the Division of Revenue once annually on or before the January 31 following the close of the calendar year for which the taxes are paid (the filing deadline for the current reconciliation return). The Division is to forward the

unemployment compensation and disability taxes to the Department of Labor.

To assure that the information required for employees to receive unemployment compensation and disability benefits is available, the bill requires that a report and payment must be made to the Department of Labor within 10 days after an employee separates from service.

Federal law requires the states to maintain an income and eligibility verification system that allows the timely collection of data for federal programs unrelated to the administration of unemployment compensation systems but that generally require quarterly wage reports. The bill requires the Commissioner of Labor to seek a waiver from the federal government (as is authorized by federal statute) for the annual filings of wage reports under the bill. If the waiver is not granted, the Commissioner of Labor retains the authority to require quarterly reports of wages as necessary to comply with federal law.

**FISCAL IMPACT:**

The Office of Legislative Services, based on a similar federal program, believes the fiscal effects of this legislation to be minimal. Although this legislation will result in some one-time costs to the State, ultimately, the change will reduce administrative and personnel costs with the reduced need to process paperwork and checks. The potential exists for the simplified system to encourage increased employer compliance, also with unknown potential to increase State revenue. It is not possible to measure this effect.

STATEMENT TO

[First Reprint]

**ASSEMBLY, No. 1635**

with Assembly Floor Amendments  
(Proposed By Assemblymen WEINGARTEN and O'TOOLE)

ADOPTED: MARCH 23, 1998

This amendment makes technical changes to the reporting date from February 15 to January 31; corrects the names of the Division of Taxation and Division of Revenue in the Department of Treasury and the Office of the Assistant Commissioner for Administration and Finance in the Department of Labor. The amendment also removes language concerning broad notice of the new reporting requirement.



STATEMENT TO  
[Second Reprint]  
**ASSEMBLY, No. 1635**

with Senate Floor Amendments  
(Proposed By Senator BUCCO)

ADOPTED: JANUARY 12, 1999

These amendments clarify the tax collection duties of the Departments of Labor and the Treasury in light of the Executive Order establishing the Division of Revenue in the Department of the Treasury.

# LEGISLATIVE FISCAL ESTIMATE

[First Reprint]

## ASSEMBLY, No. 1635

# STATE OF NEW JERSEY

## 208th LEGISLATURE

DATED: APRIL 20, 1998

Assembly Bill No. 1635 (1R) of 1998 reduces the administrative burden on individuals who employ household workers and have no other employees by allowing those employers to eliminate 8 separate filings and 4 separate payments under the integrated unemployment compensation and disability benefits taxes currently required for each calendar year and replaces them with one annual filing co-administered with employers' gross income tax withholding reconciliation returns on or before the February 15 following the close of the calendar year.

The Office of Legislative Services (OLS) is unable to provide a firm fiscal estimate of this bill due to insufficient data. However, based on a similar federal program, the OLS believes the fiscal effects of this legislation to be minimal.

The primary fiscal effect of this bill is to alter the schedule during which unemployment contribution payments are made to the State by employers of household workers. By altering this schedule, employers who previously made quarterly payments will not be required to make any payments until the date for filing annual withholding reconciliation returns, which is the February 15 following the completion of the calendar year of employment. As a result, quarterly payments that would have been received during the January-June period will be delayed into the following fiscal year. Payments previously made in the July-December period will also be delayed until after the beginning of the new calendar year, however this delay will not result in a shift of revenues between fiscal years.

This revenue shift will result in a one-time revenue loss to the State during the first year following enactment of this bill. However, the OLS is unable to measure the extent of the loss because the number of individuals employing *only* household workers is unknown. Without such specific data, the OLS cannot reliably calculate the revenue collected from this segment of the New Jersey labor market, nor can it estimate the value of that revenue that will be foregone in the first fiscal year due to the shift from quarterly to annual payments.

Although this legislation will result in some one-time costs to the State, the OLS estimates that it will, ultimately, save State revenues. By reducing the number of reporting requirements from 14 to one and payment

requirements from 9 to one, this legislation should reduce administrative costs in the Department of the Treasury and the Department of Labor. Fewer employees will be needed to process reduced paperwork and checks than are currently required. As a result, this reduced work-load should produce savings for the State. However, the data to estimate these savings are unavailable.

This bill may also increase the number of employers who report income and pay taxes for domestic household workers to the State. Under the current law, some employers may have avoided the 9 report filings and 5 separate tax payment requirements due to the amount of paperwork required. A simpler system tied to the employers' gross income tax withholding reconciliation returns may encourage greater compliance, potentially increasing State revenues. However, it is not possible to measure this effect.

Federal law requires the states maintain an income and eligibility verification system that allows the timely collection of data for federal programs unrelated to the administration of unemployment compensation systems but that generally require quarterly wage reports. Failure to comply with the federal requirements can result in the loss of federal funding for State unemployment compensation program administration. The bill requires the Commissioner of Labor to seek a waiver from the federal government (a procedure authorized by federal statute) to allow for the annual filings. If the waiver is not granted, the Commissioner of Labor retains the authority to require quarterly reports of wages as necessary to comply with federal law and assure continued federal funding.

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

**SENATE, No. 1632**

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**STATE OF NEW JERSEY**  
**208th LEGISLATURE**

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INTRODUCED JANUARY 7, 1999

**Sponsored by:**

**Senator ANTHONY R. BUCCO**

**District 25 (Morris)**

**SYNOPSIS**

Simplifies employer reporting and payment of gross income tax withholding and wage taxes for household workers.

**CURRENT VERSION OF TEXT**

As introduced.



1 AN ACT providing for the simplification of wage taxes and  
2 withholding for household workers, supplementing chapter 9 of  
3 Title 54A of the New Jersey Statutes and chapter 21 of Title 43 of  
4 the Revised Statutes.

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

8  
9 1. a. Notwithstanding the provisions of subsection (a) of  
10 N.J.S.54A:7-4 to the contrary, except for an employer also liable for  
11 withholding taxes with respect to remuneration for services rendered  
12 other than for domestic service, tax returns filed with respect to  
13 domestic service shall be filed on a calendar year basis. Such a return  
14 shall be filed on or before January 31 following the close of the  
15 calendar year and the amount of tax withheld shall be paid over to the  
16 Director of the Division of Revenue at that time.

17 b. The director shall prescribe such regulations as the director  
18 deems necessary to carry out the purpose of allowing employers to  
19 convert from a quarterly system of payments and filing to annual filing,  
20 and to simplify employer filing by allowing the combination of  
21 unemployment compensation, disability benefits and gross income tax  
22 remittance for reporting and payment purposes for employees  
23 providing domestic services by treating the taxes payable pursuant to  
24 subsection a. of this section and those contributions treated as taxes  
25 pursuant to the provisions of section 2 of P.L. , c. (C. ) (now  
26 pending before the Legislature as this bill) as taxes subject to the  
27 remittance requirements of N.J.S.54A:7-1 et seq. These regulations  
28 shall include:

29 (1) Provisions for the forwarding of contributions treated as taxes  
30 pursuant to the provisions of subsection b. of section 2 of P.L. , c.  
31 (C. ) (now pending before the Legislature as this bill), together with  
32 such information as may be necessary, to the Office of the Assistant  
33 Commissioner for Administration and Finance of the Department of  
34 Labor for deposit in the proper funds and accounts established  
35 pursuant to the “unemployment compensation law,” R.S.43:21-1 et  
36 seq., and the “Temporary Disability Benefits Law,” P.L.1948, c.110  
37 (C.43:21-25 et seq.);

38 (2) Provisions for the apportionment of interest and penalties  
39 imposed between liabilities pursuant to the “New Jersey Gross Income  
40 Tax Act,” N.J.S.54A:1-1 et seq. and those contributions treated as  
41 liabilities pursuant to the “New Jersey Gross Income Tax Act”  
42 pursuant to the provisions of subsection b. of section 2 of P.L. ,  
43 c. (C. ) (now pending before the Legislature as this bill), and  
44 forwarding the latter to the Office of the Assistant Commissioner for  
45 Administration and Finance and The Director of the Division of  
46 Accounting in the Department of Labor for deposit in the proper funds

1 established pursuant to the “unemployment compensation law,”  
2 R.S.43:21-1 et seq., and the “Temporary Disability Benefits Law,”  
3 P.L.1948, c.110 (C.43:21-25 et seq.).

4 c. Notwithstanding the provisions of subsection a. of this section,  
5 an employer subject to the provisions of this section shall, within 10  
6 days of the separation from employment of an employee in domestic  
7 service whose contributions are treated as taxes pursuant to the  
8 provisions of section 2 of P.L. , c. (C. ) (now pending before the  
9 Legislature as this bill), report to the Commissioner of the Department  
10 of Labor, on a form determined by the commissioner , wage  
11 information for all completed calendar quarters of employment not  
12 previously reported and such other separation information as may be  
13 required to properly process an unemployment compensation claim.

14 d. For the purposes of this section, “domestic service” means  
15 domestic service as an employee in a private home of the employer,  
16 such as service as a babysitter, nanny, health aide, private nurse, maid,  
17 caretaker, yard worker or similar domestic employee.

18

19 2. a. Notwithstanding the provisions of subsection (a) of  
20 R.S.43:21-14 and subparagraph (E) of paragraph (1) of subsection (d)  
21 of R.S.43:21-7 to the contrary, except for an employer also liable for  
22 making or withholding contributions with respect to remuneration for  
23 services rendered other than for domestic service, returns reporting  
24 employer and employee contributions with respect to domestic service  
25 shall be filed on a calendar year basis. Such a return shall be filed on  
26 or before January 31 following the close of the calendar year, and the  
27 amount of contributions shall be paid over to the Director of the  
28 Division of Accounting in the Department of Labor at that time.

29 b. Notwithstanding the provisions of R.S.43:21-16 or any other  
30 law to the contrary, the contributions due pursuant to subsection a. of  
31 this section shall be treated as taxes due pursuant to N.J.S.54A:1-1 et  
32 seq., subject to the provisions of section 1 of P.L. , c. (C. )  
33 (now pending before the Legislature as this bill).

34 c. The Commissioner of the Department of Labor, in consultation  
35 with Director of the Division of Revenue in the Department of the  
36 Treasury, shall prescribe such regulations as the commissioner deems  
37 necessary to carry out the purpose of allowing employers to convert  
38 from a quarterly system of payments and filing to annual filing, and to  
39 simplify employer filing by allowing the combination of unemployment  
40 compensation, disability benefits and gross income tax remittance for  
41 reporting and payment purposes for employees providing domestic  
42 services.

43 d. Notwithstanding the provisions of subsection a. of this section,  
44 an employer subject to the provisions of this section shall, within 10  
45 days of the separation from employment of an employee in domestic  
46 service whose contributions are treated as taxes pursuant to the

1 provisions of this section, report to the Commissioner of the  
2 Department of Labor, on a form determined by the commissioner,  
3 wage information for all completed calendar quarters of employment  
4 not previously reported and such other separation information as may  
5 be required to properly process an unemployment compensation claim.

6 e. For the purposes of this section, “domestic service” means  
7 domestic service as an employee in a private home of the employer,  
8 such as service as a babysitter, nanny, health aide, private nurse, maid,  
9 caretaker, yard worker or similar domestic employee.

10  
11 3. a. The Commissioner of Labor shall establish a system of annual  
12 filings to meet the alternative system requirements of paragraph (3)  
13 of subsection (a) of 42 U.S.C. s.1320b-7 on or before the 30th day  
14 after enactment of P.L. , c. (C. )(now pending before the  
15 Legislature as this bill), and shall seek waiver from the United States  
16 Secretary of Labor in conformance with paragraph (3) of subsection  
17 (a) of 42 U.S.C. s.1320b-7.

18 b. Notwithstanding any other provisions of this act to the contrary,  
19 the powers of the commissioner pursuant to the provisions of  
20 subsection (g) of R.S.43:21-11 to require quarterly reports of wages  
21 paid are reserved to the commissioner, to be exercised after  
22 compliance with subsection a. of this section if necessary to maintain  
23 a State income and eligibility verification system in compliance with  
24 the requirements of paragraph (3) of subsection (a) of 42 U.S.C.  
25 s.1320b-7.

26  
27 4. This act shall take effect immediately and apply to all wages paid  
28 on and after January 1 next following enactment.

29  
30

31 STATEMENT

32

33 This bill reduces the administrative burden on individuals who hire  
34 household workers by allowing those employers to eliminate eight  
35 separate filings and four separate payments currently required for each  
36 calendar year. The bill replaces those multiple filings with one annual  
37 filing as part of the employer’s remission of employee gross income  
38 taxes.

39 Currently, employers of household workers must make a quarterly  
40 report to the Department of Labor on the wages paid to their  
41 employee and a quarterly report and payment of the unemployment  
42 contributions they withhold from their employee’s pay and the  
43 contributions the employer makes.

44 In addition to these eight quarterly reports and four quarterly  
45 payments, the gross income tax statute authorizes the Director of the  
46 Division of Taxation to require employers to make quarterly or more

**S1632 BUCCO**

1 frequent returns of employee gross income tax withholding (division  
2 publications issued since 1994 have clarified that the director does not  
3 generally require withholding for household workers). Employers are  
4 required to make an annual gross income tax withholding  
5 reconciliation report. The typical employer also satisfies his or her  
6 own gross income tax obligations through wage withholding or by  
7 making quarterly estimated payments and filing an annual New Jersey  
8 gross income tax return.

9 This bill simplifies and streamlines the reporting and payment of  
10 taxes. The bill eliminates the separate eight reports and four  
11 payments to the Department of Labor for household workers; requires  
12 statutorily that household worker gross income tax withholding, if any,  
13 be reported and paid over annually; and replaces the current system  
14 with a requirement that individuals who employ only household  
15 workers report the employee's unemployment compensation and  
16 disability taxes and income tax withholdings to the Division of  
17 Revenue once annually on or before the January 31 following the close  
18 of the calendar year for which the taxes are paid (the filing deadline for  
19 the current reconciliation return). The Division is to forward the  
20 unemployment compensation and disability taxes to the Department of  
21 Labor.

22 To assure that the information required for employees to receive  
23 unemployment compensation and disability benefits is available, the bill  
24 requires that a report and payment must be made to the Department of  
25 Labor within 10 days after an employee separates from service.

26 Federal law requires the states to maintain an income and eligibility  
27 verification system that allows the timely collection of data for federal  
28 programs unrelated to the administration of unemployment  
29 compensation systems but that generally require quarterly wage  
30 reports. The bill requires the Commissioner of Labor to seek a waiver  
31 from the federal government (as is authorized by federal statute) for  
32 the annual filings of wage reports under the bill. If the waiver is not  
33 granted, the Commissioner of Labor retains the authority to require  
34 quarterly reports of wages as necessary to comply with federal law.



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*Office of the Governor*  
**NEWS RELEASE**

CONTACT: Jayne O'Connor  
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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.