

58:29-8

LEGISLATIVE HISTORY CHECKLIST

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LAWS OF: 1999 **CHAPTER:** 225

NJSA: 58:29-8 (Watershed moratorium—annual payments)

BILL NO: S1960 (Substituted for A3236)

SPONSOR(S): McNamara and Littell

DATE INTRODUCED: May 24, 1999

COMMITTEE: **ASSEMBLY:** ---

SENATE: Environment; Budget and Appropriations

AMENDED DURING PASSAGE: Yes

DATE OF PASSAGE: **ASSEMBLY:** June 24, 1999

SENATE: July 1, 1999

DATE OF APPROVAL: September 22, 1999

FOLLOWING ARE ATTACHED IF AVAILABLE:

[FINAL TEXT OF BILL:](#) 2nd Reprint
(Amendments during passage denoted by superscript numbers)

S1960

[SPONSORS STATEMENT:](#) (Begins on page 2 of original bill) [Yes](#)

COMMITTEE STATEMENT: **ASSEMBLY:** No

SENATE: [Yes](#) 6-7-99 (Environment)
[Yes](#) 6-14-99 (Budget)

[FLOOR AMENDMENT STATEMENTS:](#) [Yes](#)

[LEGISLATIVE FISCAL ESTIMATE:](#) [Yes](#)

A3236

[SPONSORS STATEMENT:](#) (Begins on page 2 of original bill) [Yes](#)

Bill and Sponsors Statement identical to S1960

COMMITTEE STATEMENT: **ASSEMBLY:** [Yes](#)

Identical to 6-14-99 Senate Budget Statement for S1960

SENATE: No

FLOOR AMENDMENT STATEMENTS: No

[LEGISLATIVE FISCAL ESTIMATE:](#) [Yes](#)

Identical to Legislative Estimate to S1960

VETO MESSAGE:

No

GOVERNOR'S PRESS RELEASE ON SIGNING:

Yes

FOLLOWING WERE PRINTED:

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No

REPORTS:

Yes

HEARINGS:

974.90 New Jersey. Legislature. Senate. Environment Committee.
W329 Committee meeting on "Issues surrounding alternative solutions
1995e to the moratorium on development around watershed lands," held
9-13-95, Kinnelon, NJ, 1995.

[see especially pp. 23+]

No

NEWSPAPER ARTICLES:

§1
C. 58:29-8
§2 Approp.
§3
Note To §§1,2

P.L. 1999, CHAPTER 225, *approved September 22, 1999*
Senate, No. 1960 (*Second Reprint*)

1 AN ACT concerning certain watershed lands ²**[and]** ² supplementing
2 Title 58 of the Revised Statutes ², and making an appropriation².
3

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

7 1. There shall be appropriated each State fiscal year from the
8 General Fund to each municipality within which any lands subject to
9 the moratorium on the conveyance of watershed lands imposed
10 pursuant to section 1 of P.L.1988, c.163, as amended by section 1 of
11 P.L.1990, c.19, are located an amount of \$68.50 per acre of such lands
12 located within the municipality. Notwithstanding the provisions of this
13 section to the contrary, the per acre amount of watershed moratorium
14 offset aid prescribed by this section shall be adjusted annually in direct
15 proportion to the increase or decrease in the Consumer Price Index for
16 all urban consumers in the New York City area as reported by the
17 United States Department of Labor. The adjustment shall become
18 effective on July 1 of the year in which the adjustment is made.
19

20 ²2. There is appropriated from the General Fund to the Department
21 of Community Affairs the sum of \$3,400,000 for the purposes of
22 providing, for State fiscal year 2000, watershed moratorium offset aid
23 to qualifying municipalities as required pursuant to section 1 of this
24 act.²
25

26 ²**[2.]** ³3.² This act shall take effect ¹**[July 1 next following**
27 **enactment]** July 1, 1999¹, and shall expire (1) on the repeal by law of
28 section 1 of P.L.1988, c.163 and section 1 of P.L.1990, c.19, or (2)
29 upon termination of the watershed land conveyance moratorium
30 imposed pursuant to section 1 of P.L.1988, c.163 and section 1 of
31 P.L.1990, c.19, by a final, unappealed order of a court of competent
32 jurisdiction, whichever is sooner.

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:

¹ Senate SBA committee amendments adopted June 14, 1999.

² Assembly floor amendments adopted June 24, 1999.

1

2

3 Provides for annual payments of watershed moratorium offset aid to
4 certain municipalities; and appropriates \$3.4 million therefor for
5 FY2000.

SENATE, No. 1960

STATE OF NEW JERSEY 208th LEGISLATURE

INTRODUCED MAY 24, 1999

Sponsored by:

Senator HENRY P. MCNAMARA

District 40 (Bergen and Passaic)

Senator ROBERT E. LITTELL

District 24 (Sussex, Hunterdon and Morris)

Co-Sponsored by:

Senator Bucco

SYNOPSIS

Provides for annual payments of watershed moratorium offset aid to certain municipalities.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 6/15/1999)

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2

1 **AN ACT** concerning certain watershed lands and supplementing Title
2 58 of the Revised Statutes.

3

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

6

7 1. There shall be appropriated each State fiscal year from the
8 General Fund to each municipality within which any lands subject to
9 the moratorium on the conveyance of watershed lands imposed
10 pursuant to section 1 of P.L.1988, c.163, as amended by section 1 of
11 P.L.1990, c.19, are located an amount of \$68.50 per acre of such lands
12 located within the municipality. Notwithstanding the provisions of this
13 section to the contrary, the per acre amount of watershed moratorium
14 offset aid prescribed by this section shall be adjusted annually in direct
15 proportion to the increase or decrease in the Consumer Price Index for
16 all urban consumers in the New York City area as reported by the
17 United States Department of Labor. The adjustment shall become
18 effective on July 1 of the year in which the adjustment is made.

19

20 2. This act shall take effect July 1 next following enactment, and
21 shall expire (1) on the repeal by law of section 1 of P.L.1988, c.163
22 and section 1 of P.L.1990, c.19, or (2) upon termination of the
23 watershed land conveyance moratorium imposed pursuant to section
24 1 of P.L.1988, c.163 and section 1 of P.L.1990, c.19, by a final,
25 unappealed order of a court of competent jurisdiction, whichever is
26 sooner.

27

28

29

STATEMENT

30

31 This bill provides for annual payments from the State General Fund
32 to certain municipalities to help offset the loss of property tax
33 revenues due to the imposition by State law, and prolonged
34 continuance, of a moratorium of the sale of certain watershed lands
35 located within those municipalities. The "watershed moratorium,"
36 originally imposed in 1988, was intended to be temporary until
37 legislation could be crafted to help safeguard public water supplies
38 through the protection and preservation of watershed lands from
39 development or pollution by other means. However, that legislation
40 has never been enacted and the moratorium continues, despite the
41 passage of 11 years and the instigation of several lawsuits on the
42 matter. Because of the depressed value of watershed lands due to the
43 moratorium, watershed land owners have succeeded in their efforts to
44 reduce their property tax liability in municipalities where they own
45 watershed lands. This loss in property tax revenue has severely
46 affected the budgets of the mostly rural municipalities where these

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1 lands are located. This bill would help bring some equity and fairness
2 to the matter for those municipalities that have been shouldering the
3 financial burden of the State's lack of action in addressing the issue of
4 watershed protection and in ending the moratorium. The bill would
5 formalize and make more permanent the municipal financial aid offset
6 program for some municipalities that has been effectuated in the past
7 several years only through language inserted each year into the State's
8 annual appropriations act.

9 The amount of aid to be provided annually to each municipality
10 within which lands subject to the watershed moratorium are located is
11 based on a formula of \$68.50 per acre of such lands in the
12 municipality, as adjusted annually by reference to the Consumer Price
13 Index. The bill also includes a self-executing repealer conditioned
14 upon the termination by law or court order of the moratorium.

SENATE ENVIRONMENT COMMITTEE

STATEMENT TO

SENATE, No. 1960

STATE OF NEW JERSEY

DATED: JUNE 7, 1999

The Senate Environment Committee favorably reports Senate Bill No. 1960.

This bill provides for annual payments from the State General Fund to certain municipalities to help offset the loss of property tax revenues due to the imposition by State law, and continuance, of a moratorium of the sale of certain watershed lands located within those municipalities. The "watershed moratorium," originally imposed in 1988, was intended to be temporary until legislation could be crafted to help safeguard public water supplies through the protection and preservation of watershed lands from development or pollution by other means. However, that legislation has never been enacted and the moratorium continues, despite the passage of 11 years and the instigation of several lawsuits on the matter. Because of the depressed value of watershed lands due to the moratorium, watershed land owners have succeeded in their efforts to reduce their property tax liability in municipalities where they own watershed lands. This loss in property tax revenue has affected the budgets of the mostly rural municipalities where these lands are located. The bill would formalize and make more permanent the municipal financial aid offset program for some municipalities that has been effectuated in the past several years only through language inserted each year into the State's annual appropriations act.

The amount of aid to be provided annually to each municipality within which lands subject to the watershed moratorium are located is based on a formula of \$68.50 per acre of such lands in the municipality, as adjusted annually by reference to the Consumer Price Index. The bill also includes a self-executing repealer conditioned upon the termination by law or court order of the moratorium.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 1960

with committee amendments

STATE OF NEW JERSEY

DATED: JUNE 14, 1999

The Senate Budget and Appropriations Committee reports favorably and with committee amendments Senate Bill No. 1960.

This bill provides for annual payments from the General Fund to certain municipalities to help offset the loss of property tax revenues due to the imposition and prolonged continuance of a statutory moratorium on the sale of certain watershed lands in those municipalities.

The "watershed moratorium," imposed by P.L.1988, c.163, was intended to be temporary until legislation could be crafted to help safeguard public water supplies through the protection and preservation of watershed lands from development or pollution by other means. However, that legislation has never been enacted and the moratorium continues, despite the passage of 11 years and the instigation of several lawsuits on the matter.

Because of the depressed value of watershed lands due to the moratorium, watershed land owners have succeeded in their efforts to reduce their property tax liability in municipalities where they own watershed lands. This loss in property tax revenue has severely affected the budgets of the mostly rural municipalities where these lands are located. Each year, beginning in State FY1997, the annual appropriations act has included a State aid appropriation of \$2 million to six municipalities in which affected watershed lands are located. This bill would formalize and make more permanent the municipal financial aid offset program for these municipalities and extend aid under the program to other municipalities affected by the moratorium.

The amount of aid to be provided annually to each municipality within which lands subject to the watershed moratorium are located is based on a formula of \$68.50 per acre of such lands in the municipality, as adjusted annually by reference to the Consumer Price Index. The bill also includes a self-executing repealer conditioned upon the termination by law or court order of the moratorium.

COMMITTEE AMENDMENTS

Committee amendments to this bill revise the effective date of the legislation from "July 1 next following enactment" to "July 1, 1999".

FISCAL IMPACT

The Office of Legislative Services estimates that the enactment of this legislation would require annual State aid payments of approximately \$3.4 million (plus any inflation adjustment) to eligible municipalities, payable for as long as the watershed moratorium remains in effect.

STATEMENT TO
[First Reprint]
SENATE, No. 1960

with Assembly Floor Amendments
(Proposed By Assemblyman GARRETT and GREGG)

ADOPTED: JUNE 24, 1999

This amendment would appropriate \$3.4 million for the purposes of providing, for State fiscal year 2000, watershed moratorium offset aid to qualifying municipalities as required pursuant to the bill.

LEGISLATIVE FISCAL ESTIMATE

SENATE, No. 1960

STATE OF NEW JERSEY

208th LEGISLATURE

DATED: JULY 6, 1999

Senate Bill No. 1960 of 1999 provides for annual payments from the General Fund to certain municipalities to help offset the loss of property tax revenues due to the imposition by State law (P.L.1988, c.163, as amended by P.L.1990, c.19), and prolonged continuance, of a moratorium on the sale of certain watershed lands located within those municipalities. The bill authorizes an initial appropriation of \$68.50 per acre of such lands located within the affected municipalities, with annual adjustments mandated according to certain changes in the Consumer Price Index. The bill also contains a provision that would terminate the mandated assistance if the watershed moratorium is eventually repealed by statute or by the appropriate courts.

The "watershed moratorium," originally imposed in 1988, was intended to be temporary until legislation could be crafted to help safeguard public water supplies through the protection and preservation of watershed lands from development or pollution by other means. Such legislation has yet to be enacted. In order to offset tax revenue losses suffered by certain municipalities resulting from successful tax appeals by the City of Newark on the assessment values of its watershed properties, a State Aid appropriation of \$2.0 million (with corresponding budget language) has been included in the annual Appropriations Act since FY 1997. This sum is distributed at the rate of \$68.50 per acre to the municipal governments of Vernon Township, Hardyston Township, Rockaway Township, Jefferson Township, Kinnelon Borough and West Milford Township for each acre of watershed land owned by the City of Newark within each of these municipalities. The bill would not only formalize this practice, but extend this aid to other municipalities affected by the moratorium.

The Office of Legislative Services (OLS) estimates that annual State Aid payments of approximately \$3.4 million would be required once the bill is enacted and as long as the moratorium remains in effect. This amount would apply both to the municipalities currently receiving State Aid payments plus other eligible municipalities throughout the State. This sum is based on the total amount of upland acreage, 49,442 acres, affected by the 1988 watershed moratorium

law, as cited by the Department of Environmental Protection during past testimony on various moratorium bills.

The OLS also notes that the estimated State Aid amount could change depending on the annual adjustments made pursuant to the Consumer Price Index as provided under the bill.

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

ASSEMBLY, No. 3236

STATE OF NEW JERSEY 208th LEGISLATURE

INTRODUCED JUNE 10, 1999

Sponsored by:

Assemblyman E. SCOTT GARRETT

District 24 (Sussex, Hunterdon and Morris)

Assemblyman GUY R. GREGG

District 24 (Sussex, Hunterdon and Morris)

SYNOPSIS

Provides for annual payments of watershed moratorium offset aid to certain municipalities.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT concerning certain watershed lands and supplementing Title
2 58 of the Revised Statutes.

3

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

6

7 1. There shall be appropriated each State fiscal year from the
8 General Fund to each municipality within which any lands subject to
9 the moratorium on the conveyance of watershed lands imposed
10 pursuant to section 1 of P.L.1988, c.163, as amended by section 1 of
11 P.L.1990, c.19, are located an amount of \$68.50 per acre of such lands
12 located within the municipality. Notwithstanding the provisions of this
13 section to the contrary, the per acre amount of watershed moratorium
14 offset aid prescribed by this section shall be adjusted annually in direct
15 proportion to the increase or decrease in the Consumer Price Index for
16 all urban consumers in the New York City area as reported by the
17 United States Department of Labor. The adjustment shall become
18 effective on July 1 of the year in which the adjustment is made.

19

20 2. This act shall take effect July 1 next following enactment, and
21 shall expire (1) on the repeal by law of section 1 of P.L.1988, c.163
22 and section 1 of P.L.1990, c.19, or (2) upon termination of the
23 watershed land conveyance moratorium imposed pursuant to section
24 1 of P.L.1988, c.163 and section 1 of P.L.1990, c.19, by a final,
25 unappealed order of a court of competent jurisdiction, whichever is
26 sooner.

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STATEMENT

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31 This bill provides for annual payments from the State General Fund
32 to certain municipalities to help offset the loss of property tax
33 revenues due to the imposition by State law, and prolonged
34 continuance, of a moratorium of the sale of certain watershed lands
35 located within those municipalities. The "watershed moratorium,"
36 originally imposed in 1988, was intended to be temporary until
37 legislation could be crafted to help safeguard public water supplies
38 through the protection and preservation of watershed lands from
39 development or pollution by other means. However, that legislation
40 has never been enacted and the moratorium continues, despite the
41 passage of 11 years and the instigation of several lawsuits on the
42 matter. Because of the depressed value of watershed lands due to the
43 moratorium, watershed land owners have succeeded in their efforts to
44 reduce their property tax liability in municipalities where they own
45 watershed lands. This loss in property tax revenue has severely

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1 affected the budgets of the mostly rural municipalities where these
2 lands are located. This bill would help bring some equity and fairness
3 to the matter for those municipalities that have been shouldering the
4 financial burden of the State's lack of action in addressing the issue of
5 watershed protection and in ending the moratorium. The bill would
6 formalize and make more permanent the municipal financial aid offset
7 program for some municipalities that has been effectuated in the past
8 several years only through language inserted each year into the State's
9 annual appropriations act.

10 The amount of aid to be provided annually to each municipality
11 within which lands subject to the watershed moratorium are located is
12 based on a formula of \$68.50 per acre of such lands in the
13 municipality, as adjusted annually by reference to the Consumer Price
14 Index. The bill also includes a self-executing repealer conditioned
15 upon the termination by law or court order of the moratorium.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 3236

with Assembly committee amendments

STATE OF NEW JERSEY

DATED: JUNE 21, 1999

The Assembly Appropriations Committee reports favorably Assembly Bill No. 3236 with committee amendments.

Assembly Bill No. 3236, as amended, provides for annual payments from the General Fund to certain municipalities to help offset the loss of property tax revenues due to the imposition and prolonged continuance of a statutory moratorium on the sale of certain watershed lands in those municipalities.

The "watershed moratorium," imposed by P.L.1988, c.163, was intended to be temporary until legislation could be crafted to help safeguard public water supplies through the protection and preservation of watershed lands from development or pollution by other means. However, that legislation has never been enacted and the moratorium continues, despite the passage of 11 years and the instigation of several lawsuits on the matter.

Because of the depressed value of watershed lands due to the moratorium, watershed land owners have succeeded in their efforts to reduce their property tax liability in municipalities where they own watershed lands. This loss in property tax revenue has severely affected the budgets of the mostly rural municipalities where these lands are located. Each year, beginning in State FY1997, the annual appropriations act has included a State aid appropriation of \$2 million to six municipalities in which affected watershed lands are located. This bill formalizes and makes more permanent the municipal financial aid offset program for these municipalities and extends aid under the program to other municipalities affected by the moratorium.

The amount of aid to be provided annually to each municipality within which lands subject to the watershed moratorium are located is based on a formula of \$68.50 per acre of such lands in the municipality, as adjusted annually by reference to the Consumer Price Index. The bill also includes a self-executing repealer conditioned upon the termination by law or court order of the moratorium.

COMMITTEE AMENDMENTS

The amendments to this bill revise the effective date of the legislation from "July 1 next following enactment" to "July 1, 1999".

FISCAL IMPACT

The Office of Legislative Services estimates that the enactment of this legislation would require annual State aid payments of approximately \$3.4 million (plus any inflation adjustment) to eligible municipalities, payable for as long as the watershed moratorium remains in effect.

LEGISLATIVE FISCAL ESTIMATE

ASSEMBLY, No. 3236

STATE OF NEW JERSEY

208th LEGISLATURE

DATED: JULY 6, 1999

Assembly Bill No. 3236 of 1999 provides for annual payments from the General Fund to certain municipalities to help offset the loss of property tax revenues due to the imposition by State law (P.L.1988, c.163, as amended by P.L.1990, c.19), and prolonged continuance, of a moratorium on the sale of certain watershed lands located within those municipalities. The bill authorizes an initial appropriation of \$68.50 per acre of such lands located within the affected municipalities, with annual adjustments mandated according to certain changes in the Consumer Price Index. The bill also contains a provision that would terminate the mandated assistance if the watershed moratorium is eventually repealed by statute or by the appropriate courts.

The "watershed moratorium," originally imposed in 1988, was intended to be temporary until legislation could be crafted to help safeguard public water supplies through the protection and preservation of watershed lands from development or pollution by other means. Such legislation has yet to be enacted. In order to offset tax revenue losses suffered by certain municipalities resulting from successful tax appeals by the City of Newark on the assessment values of its watershed properties, a State Aid appropriation of \$2.0 million (with corresponding budget language) has been included in the annual Appropriations Act since FY 1997. This sum is distributed at the rate of \$68.50 per acre to the municipal governments of Vernon Township, Hardyston Township, Rockaway Township, Jefferson Township, Kinnelon Borough and West Milford Township for each acre of watershed land owned by the City of Newark within each of these municipalities. The bill would not only formalize this practice, but extend this aid to other municipalities affected by the moratorium.

The Office of Legislative Services (OLS) estimates that annual State Aid payments of approximately \$3.4 million would be required once the bill is enacted and as long as the moratorium remains in effect. This amount would apply both to the municipalities currently receiving State Aid payments plus other eligible municipalities throughout the State. This sum is based on the total amount of upland acreage, 49,442 acres, affected by the 1988 watershed moratorium

law, as cited by the Department of Environmental Protection during past testimony on various moratorium bills.

The OLS also notes that the estimated State Aid amount could change depending on the annual adjustments made pursuant to the Consumer Price Index as provided under the bill.

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

Office of the Governor
NEWS RELEASE

PO BOX 004
TRENTON, NJ 08625

CONTACT: Gene Herman
609-777-2600

RELEASE: September 22, 1999

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

S-1789, the New Jersey Homeless Youth Act, sponsored by Senators William L. Gormley (R-Atlantic) and Joseph F. Vitale (D-Middlesex) and Assembly Members Kenneth C. LeFevre (R-Atlantic) and Francis J. Blee (R-Atlantic), appropriates \$1 million to the Department of Human Services (DHS) to establish and support a comprehensive program for homeless youth. The Commissioner of the DHS will develop rules and regulations for the licensing of street outreach, basic center shelters and transitional living home programs.

Street outreach will enhance the homeless youth's accessibility to resources by locating, contacting and providing services to the youth through community-based, mobile outreach. Services may include assistance in finding shelter, food, clothing, medical care and counseling.

The basic center shelter program will provide a homeless youth with 24-hour, seven-day-a-week access to a stable out-of-home placement. Services may include family reunification, counseling, food, clothing, medical care, educational services and recreation. The shelter will help reunite the family unless it is not in the youth's best interest.

The transitional living home program will provide residential care and treatment services for up to 18 months to homeless youths between the ages of 16 and 21 who demonstrate the maturity to function with minimal adult supervision. The goal is to prepare the youth for independence and self-sufficiency. The legislation also eliminates the requirement in current law that prohibits homeless youths from obtaining emergency shelter without first obtaining either a court order or a guardian's permission.

S-160, sponsored by Senators Joseph M. Kyrillos, Jr. (R- Middlesex/Monmouth) and Joseph A. Palaia (R-Monmouth) and Assembly Members Joseph Azzolina (R-Middlesex/Monmouth) and Steve Corodemus (R-Monmouth), authorizes certain federal law enforcement officers to make arrests for violations of New Jersey law. The bill expands the list of federal law enforcement officers authorized to make arrests when serious state crimes are committed or about to be committed in their presence to include the Department of the Interior special agents, investigators, park police and park rangers and the United States postal police. The power of postal police officers is limited to offenses occurring on postal property while they are on duty.

S-995, sponsored by the late Senator Wynona M. Lipman (D- Essex/Union) and Senator Ronald L. Rice (D-Essex) and Assembly Member William D. Payne (D-Essex/Union), allows for the extension of property tax exemptions for certain non-profit housing corporations beyond the 35 year limit set by the 1991 Long Term Tax Exemption Law. The bill applies only to limited-dividend and non-profit housing corporations. This bill would allow a municipality to extend the term of any such tax exemption to coincide with the term of the housing corporation's mortgage financing. The mortgage duration and the

terms of any such extension shall be set forth in an agreement between the developer of the housing corporation and the affected municipality.

S-1133, sponsored by Senators Peter A. Inverso (R- Mercer/Middlesex) and Anthony R. Bucco (R-Morris) and Assembly Members Charlotte Vandervalk (R-Bergen), Steve Corodemus (R-Monmouth) and Neil M. Cohen (D-Union), provides a tax deduction to self-employers for 100% of the cost of health insurance. Under previous law, self-employers were treated the same as individuals could only deduct premiums in excess of 2% of their income as medical expense. This will change the tax treatment for self-employers to make it analogous to corporations. Under the law, corporations may deduct 100% of the cost of providing employee health insurance from their corporate income for the purpose of calculating the Corporate Business Tax.

S-585, sponsored by Senator Bernard F. Kenny, Jr. (D-Hudson) and Assembly Members Raul "Rudy" Garcia (D-Hudson) and Nicholas R. Felice (R-Bergen/Passaic), makes religious organizations, fraternal organizations, and certain educational institutions eligible for funding from the New Jersey Green Acres, Cultural Centers and Historic Preservation Bond Act of 1987, in addition to non-profit cultural centers that are currently eligible.

S-1448, sponsored by Senator Diane B. Allen (R-Burlington/Camden) and Assembly Members Rose Marie Heck (R-Bergen) and Jerry Green (D- Middlesex/Somerset/Union), appropriates \$95,000 to establish a permanent Council on Gender Parity in Labor and Education with the State Employment and Training Commission. The new council will help ensure that federal and state gender equity initiatives are implemented effectively in communities, schools and public agencies.

S-1960, sponsored by Senators Henry P. McNamara (R-Bergen/Passaic) and Robert E. Littell (R-Sussex/Hunterdon/Morris) and Assembly Members E. Scott Garrett (R-Sussex/Hunterdon/ Morris) and Guy R. Gregg (R- Sussex/Hunterdon/Morris), formalizes and makes permanent the municipal financial aid offset formula and program for the loss of property tax revenue as a result of the moratorium on the sale of watershed lands. For the last several years, the offset has been provided for through language inserted in the state annual Appropriations Act.

The amount of aid to be provided annually to every municipality where property is subject to the watershed moratorium is based on a formula of \$68.50 per acre of such lands in the municipality, to be adjusted annually by reference to the Consumer Price Index. The bill also appropriates \$3.4 million from the General Fund to the Department of Community Affairs for the purpose of providing watershed moratorium offset aid to qualifying municipalities for Fiscal Year 2000.

SCS for A-1983 and S-1237, sponsored by Assembly Members Francis J. Blee (R-Atlantic) and David W. Wolfe (R-Monmouth/Ocean) and Senators Wayne R. Bryant (D-Camden/Gloucester) and John J. Matheussen (R-Camden/Gloucester), creates the Higher Education Incentive Funding Program Act and appropriates \$5 million for state matching funds. The bill establishes within the Department of Treasury a program under which New Jersey's public and private institutions of higher education that receive substantial gifts of cash or marketable securities would qualify for state funds partially matching those gifts. The amount of matching funds payable would depend upon whether the gifts were endowment contributions or donations, and also upon the type of institution to which the gifts are made.

S-1074, sponsored by Senators Donald T. DiFrancesco (R- Middlesex/Morris/Somerset/Union) and Joseph M. Kyrillos, Jr. (R- Middlesex/Monmouth) and Assembly Members Joseph Azzolina (R- Middlesex/Monmouth) and Anthony Impreveduto (D-Bergen/Hudson, provides expanded sales and use tax exemptions for the film and video industry. Under current law, film production equipment including cameras, lighting equipment, sound recorders and film are exempt from the sales tax. This legislation expands the list to mirror those exempted in New York by exempting all products used and consumed directly and primarily in the production of a film. Newly tax exempt products include cars, lumber and supplies used in the production of a film. Tangible personal property incidental to the making of a film such as accommodations, prepared foods, and other products used by the film crew and actors and actresses would continue to be taxable.