

54A:9-25.17 & 54A:9-25.18

LEGISLATIVE HISTORY CHECK
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LAWS OF: 1999 **CHAPTER:** 386
NJSA: 54A:9-25.17 & 54A-9-25.18 (Organ donations—income tax)
BILL NO: A3544 (Substituted for S2286)

SPONSOR(S): Wright and Murphy

DATE INTRODUCED: November 15, 1999

COMMITTEE: **ASSEMBLY:** Health; Appropriations

SENATE: -----

AMENDED DURING PASSAGE: Yes

DATE OF PASSAGE: **ASSEMBLY:** January 10, 2000

SENATE: January 10, 2000

DATE OF APPROVAL: January 14, 2000

FOLLOWING ARE ATTACHED IF AVAILABLE:

FINAL TEXT OF BILL: 1st Reprint
(Amendments during passage denoted by superscript number)

A3544

SPONSORS STATEMENT: (Begins on page 3 of original bill) [Yes](#)

COMMITTEE STATEMENT: **ASSEMBLY:** [Yes](#) [12-2-99 \(Health\)](#)
[Yes](#) [12-13-99 \(Approp.\)](#)

SENATE: No

FLOOR AMENDMENT STATEMENTS: No

LEGISLATIVE FISCAL ESTIMATE: [Yes](#)

S2286

SPONSORS STATEMENT: (Begins on page 3 of original bill) [Yes](#)
Bill and Sponsors statement identical to A3544

COMMITTEE STATEMENT: **ASSEMBLY:** No

SENATE: [Yes](#)

FLOOR AMENDMENT STATEMENTS: No

LEGISLATIVE FISCAL ESTIMATE: [Yes](#)
Identical to Legislative Fiscal Estimate for A3544

VETO MESSAGE: No

GOVERNOR'S PRESS RELEASE ON SIGNING:

No

FOLLOWING WERE PRINTED:

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REPORTS:

No

HEARINGS:

No

NEWSPAPER ARTICLES:

No

§§1, 2
C.54A:9-25.17
&
54A:9-25.18
§3
Note to §§1, 2

P.L. 1999, CHAPTER 386, *approved January 14, 2000*
Assembly, No. 3544 (*First Reprint*)

1 AN ACT concerning voluntary contributions through gross income tax
2 returns to organ donor and tissue sharing education programs,
3 supplementing 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. There is established in the Department of the Treasury a
9 special fund to be known as the "Organ ¹**[Donor]**¹ and Tissue
10 ¹**[Sharing]** Donor Awareness¹ Education Fund."

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

15 c. Any costs incurred by the Division of Taxation for collection or
16 administration attributable to this act may be deducted from receipts
17 collected pursuant to this act, as determined by the Director of the
18 Division of Budget and Accounting. The State Treasurer shall deposit
19 net contributions collected pursuant to this act into the "¹**[The]**¹
20 Organ ¹**[Donor]**¹ and Tissue ¹**[Sharing]** Donor Awareness¹
21 Education Fund."
22

23 2. The Legislature shall annually appropriate all funds deposited in
24 the "Organ ¹**[Donor]**¹ and Tissue ¹**[Sharing]** Donor Awareness¹
25 Education Fund" established pursuant to this act to the ¹**[New Jersey**
26 **Organ and Tissue Sharing Network for distribution to organ donor and**
27 **tissue sharing programs]** organ procurement organizations designated
28 by the federal government to provide services in this State. These
29 funds shall be proportionally distributed to the organ procurement
30 organizations, based upon the adjusted population base specified by
31 the federal Health Care Financing Administration for these
32 organizations.¹ for expenses and educational materials concerning
33 organ donor and tissue sharing Statewide.
34

35 3. This act shall take effect immediately and apply to taxable years

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 Assembly AHL committee amendments adopted December 2, 1999.

1 beginning on or after January 1 next following enactment.

2

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4

5

6 Provides for voluntary contributions by taxpayers on gross income tax

7 returns for organ donor education programs.

ASSEMBLY, No. 3544

STATE OF NEW JERSEY 208th LEGISLATURE

INTRODUCED NOVEMBER 15, 1999

Sponsored by:

Assemblywoman BARBARA WRIGHT

District 14 (Mercer and Middlesex)

Assemblywoman CAROL J. MURPHY

District 26 (Essex, Morris and Passaic)

Co-Sponsored by:

Assemblymen Garrett, Kramer, Talarico, Merkt, Assemblywoman Heck,

Assemblyman Moran and Assemblywoman Vandervalk

SYNOPSIS

Provides for voluntary contributions by taxpayers on gross income tax returns for organ donor education programs.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT concerning voluntary contributions through gross income tax
2 returns to organ donor and tissue sharing education programs,
3 supplementing chapter 9 of Title 54A of th New Jersey Statutes.
4

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

8 1. a. There is established in the Department of the Treasury a
9 special fund to be known as the "Organ Donor and Tissue Sharing
10 Education Fund."

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

15 c. Any costs incurred by the Division of Taxation for collection or
16 administration attributable to this act may be deducted from receipts
17 collected pursuant to this act, as determined by the Director of the
18 Division of Budget and Accounting. The State Treasurer shall deposit
19 net contributions collected pursuant to this act into the "The Organ
20 Donor and Tissue Sharing Education Fund."
21

22 2. The Legislature shall annually appropriate all funds deposited in
23 the "Organ Donor and Tissue Sharing Education Fund" established
24 pursuant to this act to the New Jersey Organ and Tissue Sharing
25 Network for distribution to organ donor and tissue sharing programs
26 for expenses and educational materials concerning organ donor and
27 tissue sharing Statewide.
28

29 3. This act shall take effect immediately and apply to taxable years
30 beginning on or after January 1 next following enactment.
31

32
33 STATEMENT
34

35 This bill establishes the Organ Donor and Tissue Sharing Education
36 Fund and provides for a designation on the State gross income tax
37 return. The tax return designation would permit taxpayers to make
38 voluntary contributions to the fund to help support organ donation and
39 tissue sharing education programs of the New Jersey Organ and Tissue
40 Sharing Network. The contributions will be used by the organization
41 for distribution to organ donor and tissue sharing network programs
42 for expenses and educational materials concerning organ donation and
43 tissue sharing Statewide.

44 The New Jersey Organ and Tissue Sharing Network is a federally
45 certified, State approved organ procurement organization responsible
46 for recovering organs and tissues for New Jersey residents currently

A3544 WRIGHT, MURPHY

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1 awaiting transplants. Its goal is to increase the number of potential
2 organ donors by creating public awareness about the lifesaving
3 benefits of transplantation. Public education of organ donation is
4 needed for widespread awareness. More lives are saved when more
5 people sign donor cards.

ASSEMBLY HEALTH COMMITTEE

STATEMENT TO

ASSEMBLY, No. 3544

with committee amendments

STATE OF NEW JERSEY

DATED: DECEMBER 2, 1999

The Assembly Health Committee reports favorably and with committee amendments Assembly Bill No. 3544.

As amended by the committee, this bill establishes the Organ and Tissue Donor Awareness Education Fund and provides for a designation on the State gross income tax return. The tax return designation would permit taxpayers to make voluntary contributions to the fund to help support organ and tissue donor awareness education programs and materials of the organ procurement organizations serving the State. These would include the New Jersey Organ and Tissue Sharing Network and the Gift of Life Donor Program, which are the federally certified organ procurement organizations responsible for facilitating organ and tissue donation in New Jersey for those currently awaiting transplants.

The committee amendments:

- change the name of the fund established under this bill from the "Organ Donor and Tissue Sharing Education Fund" to the "Organ and Tissue Donor Awareness Education Fund";
- require that the Legislature annually appropriate all funds deposited in the Organ and Tissue Donor Awareness Education Fund to the organ procurement organizations designated by the federal government to provide services in this State, rather than exclusively to the New Jersey Organ and Tissue Sharing Network (as provided in the original bill); and
- provide for a proportional distribution of these funds to the organ procurement organizations based upon the adjusted population base specified by the federal Health Care Financing Administration for these organizations.

The intent of this bill is to increase the number of potential organ and tissue donors by creating public awareness about the lifesaving and life enhancing benefits of transplantation. Public education regarding organ and tissue donation is needed for widespread awareness. More lives are saved when more people sign donor cards.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

[First Reprint]

ASSEMBLY, No. 3544

STATE OF NEW JERSEY

DATED: DECEMBER 13, 1999

The Assembly Appropriations Committee reports favorably Assembly Bill No. 3544 (1R).

Assembly Bill No. 3544 (1R) establishes the Organ and Tissue Donor Awareness Education Fund and provides for a designation on the State gross income tax return. The tax return designation would permit taxpayers to make voluntary contributions to the fund to help support organ and tissue donor awareness education programs and materials of the organ procurement organizations serving the State. These would include the New Jersey Organ and Tissue Sharing Network and the Gift of Life Donor Program, which are federally certified for facilitating organ and tissue donation in New Jersey for those currently awaiting transplants.

The intent of the bill is to increase the number of potential organ and tissue donors by creating public awareness about the lifesaving benefits of transplantation. Public education regarding organ and tissue donation is needed for widespread awareness. More lives are saved when more people sign donor cards.

FISCAL IMPACT:

The Office of Legislative Services (OLS) has been unable to estimate the amount of taxpayer contributions to this new fund, but notes that the bill will have no impact on the General Fund because the contributions made do not reduce or increase an individual's gross income tax liability. The Division of Taxation may incur some administrative expenses; however, the bill allows these expenses to be recouped.

The OLS further notes that the other funds already present on the State gross income tax return may receive fewer contributions due to an additional choices. Currently, 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, the Battleship New Jersey Memorial Fund, and, beginning in 2001 for the 2000 tax year, the Drug Abuse Education Fund and the Korean Veterans' Memorial Fund.

According to the Department of Treasury amounts designated to these funds over the last three years have been as follows:

<u>Fund</u>	<u>Tax Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Wildlife	\$335,821	\$251,003	\$244,324
Children's Trust	277,531	244,539	229,476
Vietnam Mem.	116,078	92,339	105,013
Breast Cancer	208,000	210,022	171,040
Battleship N.J.	104,026	133,358	73,627
<u>Total</u>	\$1,041,456	\$931,261	\$823,480

LEGISLATIVE FISCAL ESTIMATE

[First Reprint]

ASSEMBLY, No. 3544

STATE OF NEW JERSEY

208th LEGISLATURE

DATED: JANUARY 10, 2000

BILL SUMMARY

Assembly Bill No. 3544 (1R) of 1999 establishes the Organ and Tissue Donor Awareness Education Fund and provides for a designation on the State gross income tax return. The tax return designation would permit taxpayers to make voluntary contributions to the fund to help support organ and tissue donor awareness education programs and materials of the organ procurement organizations serving the State. These would include the New Jersey Organ and Tissue Sharing Network and the Gift of Life Donor Program, which are federally certified for facilitating organ and tissue donation in New Jersey for those currently awaiting transplants.

OFFICE OF LEGISLATIVE SERVICES COMMENTS

The Office of Legislative Services (OLS) is unable to estimate the amount of taxpayer contributions to this new fund, but notes that the bill will have no impact on the General Fund because the contributions made do not reduce or increase an individual's gross income tax liability. The Division of Taxation may incur some administrative expenses; however, the bill allows these expenses to be recouped.

The OLS further notes that the other fund options already present on the State gross income tax return may receive fewer contributions due to additional choices. Currently, the law provides for contributions by checkoffs to the Endangered Wildlife Conservation Fund, the Children's Trust Fund, the Vietnam Veterans' Memorial Fund, the Breast Cancer Research Fund, the Battleship New Jersey Memorial Fund, and, beginning in 2001 for the 2000 tax year by numerical coding, the Drug Abuse Education Fund and the Korean Veterans' Memorial Fund.

According to the Department of Treasury amounts designated to these funds over the last three years have been as follows:

<u>Fund</u>	Tax Year		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Wildlife	\$335,821	\$251,003	\$244,324
Children's Trust	277,531	244,539	229,476
Vietnam Mem.	116,078	92,339	105,013
Breast Cancer	208,000	210,022	171,040
Battleship N.J.	104,026	133,358	73,627
<u>Total</u>	\$1,041,456	\$931,261	\$823,480

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, No. 2286

STATE OF NEW JERSEY
208th LEGISLATURE

INTRODUCED DECEMBER 13, 1999

Sponsored by:

Senator JACK SINAGRA

District 18 (Middlesex)

Co-Sponsored by:

Senators Palaia, Singer, Inverso and Matheussen

SYNOPSIS

Provides for voluntary contributions by taxpayers on gross income tax returns for organ donor education programs.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 1/11/2000)

1 AN ACT concerning voluntary contributions through gross income tax
2 returns to organ donor and tissue sharing education programs,
3 supplementing 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. There is established in the Department of the Treasury a
9 special fund to be known as the "Organ and Tissue Donor Awareness
10 Education Fund."

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

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

21
22 2. The Legislature shall annually appropriate all funds deposited in
23 the "Organ and Tissue Donor Awareness Education Fund" established
24 pursuant to this act to the organ procurement organizations designated
25 by the federal government to provide services in this State. These
26 funds shall be proportionally distributed to the organ procurement
27 organizations, based upon the adjusted population base specified by
28 the federal Health Care Financing Administration for these
29 organizations, for expenses and educational materials concerning
30 organ donor and tissue sharing Statewide.

31
32 3. This act shall take effect immediately and apply to taxable years
33 beginning on or after January 1 next following enactment.

34
35
36 STATEMENT

37
38 This bill establishes the Organ Donor and Tissue Sharing Education
39 Fund and provides for a designation on the State gross income tax
40 return. The tax return designation would permit taxpayers to make
41 voluntary contributions to the fund to help support organ donation and
42 tissue sharing education programs of the New Jersey Organ and Tissue
43 Sharing Network. The contributions will be used by the organization
44 for distribution to organ donor and tissue sharing network programs
45 for expenses and educational materials concerning organ donation and
46 tissue sharing Statewide.

S2286 SINAGRA

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1 The New Jersey Organ and Tissue Sharing Network is a federally
2 certified, State approved organ procurement organization responsible
3 for recovering organs and tissues for New Jersey residents currently
4 awaiting transplants. Its goal is to increase the number of potential
5 organ donors by creating public awareness about the lifesaving
6 benefits of transplantation. Public education of organ donation is
7 needed for widespread awareness. More lives are saved when more
8 people sign donor cards.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 2286

STATE OF NEW JERSEY

DATED: JANUARY 6, 2000

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 2286.

This bill establishes the Organ Donor and Tissue Sharing Education Fund and provides for a designation on the State gross income tax return for a taxpayer's contribution to the fund. The tax return designation would permit taxpayers to make voluntary contributions to the fund to help support organ donation and tissue sharing education programs of the New Jersey Organ and Tissue Sharing Network. The contributions will be used by the organization for distribution to organ donor and tissue sharing network programs for expenses and educational materials concerning organ donation and tissue sharing Statewide.

The sponsor's statement indicates that the New Jersey Organ and Tissue Sharing Network is a federally certified, State approved organ procurement organization responsible for recovering organs and tissues for New Jersey residents currently awaiting transplants, and that the organization's goal is to increase the number of potential organ donors by creating public awareness about the lifesaving benefits of transplantation.

FISCAL IMPACT

The Office of Legislative Services (OLS) is unable to estimate the amount of taxpayer contributions to the new fund, but notes that the bill will have no impact on the General Fund because the contributions made do not reduce or increase an individual's gross income tax liability. The Division of Taxation may incur some administrative expenses; however, the bill allows these expenses to be recouped.

LEGISLATIVE FISCAL ESTIMATE

SENATE, No. 2286

STATE OF NEW JERSEY

208th LEGISLATURE

DATED: JANUARY 18, 2000

BILL SUMMARY

Senate Bill No. 2286 of 1999 establishes the Organ and Tissue Donor Awareness Education Fund and provides for a designation on the State gross income tax return. The tax return designation would permit taxpayers to make voluntary contributions to the fund to help support organ and tissue donor awareness education programs and materials of the organ procurement organizations serving the State. These would include the New Jersey Organ and Tissue Sharing Network and the Gift of Life Donor Program, which are federally certified for facilitating organ and tissue donation in New Jersey for those currently awaiting transplants.

OFFICE OF LEGISLATIVE SERVICES COMMENTS

The Office of Legislative Services (OLS) is unable to estimate the amount of taxpayer contributions to this new fund, but notes that the bill will have no impact on the General Fund because the contributions made do not reduce or increase an individual's gross income tax liability. The Division of Taxation may incur some administrative expenses; however, the bill allows these expenses to be recouped.

The OLS further notes that the other fund options already present on the State gross income tax return may receive fewer contributions due to additional choices. Currently, the law provides for contributions by checkoffs to the Endangered Wildlife Conservation Fund, the Children's Trust Fund, the Vietnam Veterans' Memorial Fund, the Breast Cancer Research Fund, the Battleship New Jersey Memorial Fund, and, beginning in 2001 for the 2000 tax year by numerical coding, the Drug Abuse Education Fund and the Korean Veterans' Memorial Fund.

According to the Department of Treasury amounts designated to these funds over the last three years have been as follows:

<u>Fund</u>	<u>Tax Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Wildlife	\$335,821	\$251,003	\$244,324
Children's Trust	277,531	244,539	229,476
Vietnam Mem.	116,078	92,339	105,013
Breast Cancer	208,000	210,022	171,040
Battleship N.J.	104,026	133,358	73,627
<u>Total</u>	\$1,041,456	\$931,261	\$823,480

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