

54A:8-1

LEGISLATIVE HISTORY CHECKLIST

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LAWS OF: 2005 **CHAPTER:** 297

NJSA: 54A:8-1 (Permits the Director of the Division of Taxation to extend filing and payment deadlines under the NJ gross income tax to conform with similar federal personal income tax actions of the IRS)

BILL NO: A3826 (Substituted for S2209)

SPONSOR(S): Greenwald

DATE INTRODUCED: February 24, 2005

COMMITTEE: **ASSEMBLY:** Appropriations

SENATE:

AMENDED DURING PASSAGE: No

DATE OF PASSAGE: **ASSEMBLY:** December 12, 2005

SENATE: January 9, 2006

DATE OF APPROVAL: January 9, 2006

FOLLOWING ARE ATTACHED IF AVAILABLE:

[FINAL TEXT OF BILL](#) (Original version of bill enacted)

A3826

[SPONSOR'S STATEMENT](#): (Begins on page 3 of original bill) [Yes](#)

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

SENATE: No

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL ESTIMATE: No

S2209

[SPONSOR'S STATEMENT](#): (Begins on page 3 of original bill) [Yes](#)

COMMITTEE STATEMENT: **ASSEMBLY:** No

SENATE: [Yes](#)

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL ESTIMATE: No

VETO MESSAGE: No

GOVERNOR'S PRESS RELEASE ON SIGNING: No

FOLLOWING WERE PRINTED:

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REPORTS:

No

HEARINGS:

No

NEWSPAPER ARTICLES:

No

IS 1/16/08

P.L. 2005, CHAPTER 297, *approved January 9, 2006*
Assembly, No. 3826

1 **AN ACT** permitting the Director of the Division of Taxation to extend
2 filing and payment deadlines under the New Jersey gross income tax
3 to conform with similar actions of the Internal Revenue Service
4 under the federal personal income tax, amending N.J.S.54A:8-1.
5

6 **BE IT ENACTED** *by the Senate and General Assembly of the State*
7 *of New Jersey:*
8

9 1. N.J.S.54A:8-1 is amended to read as follows:

10 54A:8-1. Payment of tax; returns; extension of time. With respect
11 to each taxpayer, the tax imposed by this act shall be due and payable
12 annually, hereafter, in the manner provided in this section:

13 a. Every taxpayer shall annually pay the tax imposed by this act
14 with respect to all or any part of each of his fiscal or calendar
15 accounting years beginning on and after July 1, 1976, to be computed
16 as in this act provided, for such fiscal or calendar accounting year or
17 part thereof, on a return which shall be filed, in the case of a taxpayer
18 reporting on a calendar year basis, on or before April 15 following the
19 close of such calendar year, or, in the case of a taxpayer reporting on
20 a fiscal year basis, on or before the fifteenth day of the fourth month
21 following the close of such fiscal year, and the full amount of the tax
22 shall be due and payable on or before the date prescribed herein for
23 the filing of the return.

24 In the case of a taxable year which ends on or after July 1, 1976,
25 and prior to December 31, 1976, an income tax return for such
26 taxable year shall be filed on or before April 15, 1977.

27 Notwithstanding any law to the contrary, the director may extend
28 either the filing or payment due date, or both, for any return under the
29 "New Jersey Gross Income Tax Act," N.J.S.54A:1-1 et seq., to
30 coincide with a similar extended filing or payment due date established
31 for federal personal income tax returns and may adopt the same terms
32 or conditions specified by federal law or regulation for any such filing
33 extension or payment due date.

34 b. Each return shall carry a signature by the taxpayer certifying that
35 all statements contained therein are true, under the same penalties as
36 for perjury committed. The director is authorized to promulgate
37 regulations and procedures setting forth the manner in which a
38 taxpayer may satisfy the signature requirement. Blank forms of return
39 shall be furnished on application, but failure to secure the form shall
40 not relieve any taxpayer of the obligation of making any return herein
41 required. Subject to regulations under this act and in such form as

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.

1 may be indicated thereby, taxpayers whose net income taxable under
2 this act is or may be subject to tax under a similar law of another
3 jurisdiction may be permitted to file a simple, short form return
4 attached to a copy of his return as filed or about to be filed by him in
5 such other jurisdiction.

6 Subject to regulations under this act, reasonable extensions of time
7 for good cause shown, may be granted for not more than six months
8 unless exceptional circumstances justify a longer period, within which
9 returns may be filed.

10 In addition, persons in active service with the Armed Forces of the
11 United States, who may be prevented by distance or injury or
12 hospitalization arising out of such service, may be allowed such
13 extension of time for the filing of returns, without interest or penalty,
14 as may be fixed by regulations under this act.

15 (cf: P.L.1996, c.10, s.1)

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17 2. This act shall take effect immediately.

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STATEMENT

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22 This bill amends the New Jersey Gross Income Tax Act to permit
23 the Director of the Division of Taxation in the Department of the
24 Treasury to extend filing and payment deadlines, in conformance with
25 similar actions of the Internal Revenue Service. Often, the Internal
26 Revenue Service may extend federal return filing and payment dates
27 in cases of disasters. By enacting this bill, the New Jersey gross
28 income tax may conform to the federal law if appropriate, and thus
29 eliminate any taxpayer confusion or administrative problems.

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34 _____
35 Permits the Director of the Division of Taxation to extend filing and
36 payment deadlines under the New Jersey gross income tax to conform
37 with similar federal personal income tax actions of the Internal
Revenue Service.

ASSEMBLY, No. 3826

STATE OF NEW JERSEY

211th LEGISLATURE

INTRODUCED FEBRUARY 24, 2005

Sponsored by:

Assemblyman LOUIS D. GREENWALD

District 6 (Camden)

Co-Sponsored by:

Senators Bryant, Sweeney and Buono

SYNOPSIS

Permits the Director of the Division of Taxation to extend filing and payment deadlines under the New Jersey gross income tax to conform with similar federal personal income tax actions of the Internal Revenue Service.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 1/10/2006)

A3826 GREENWALD

2

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2 filing and payment deadlines under the New Jersey gross income tax
3 to conform with similar actions of the Internal Revenue Service
4 under the federal personal income tax, amending N.J.S.54A:8-1.
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6 **BE IT ENACTED** by the Senate and General Assembly of the State
7 of New Jersey:

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13 a. Every taxpayer shall annually pay the tax imposed by this act
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15 accounting years beginning on and after July 1, 1976, to be computed
16 as in this act provided, for such fiscal or calendar accounting year or
17 part thereof, on a return which shall be filed, in the case of a taxpayer
18 reporting on a calendar year basis, on or before April 15 following the
19 close of such calendar year, or, in the case of a taxpayer reporting on
20 a fiscal year basis, on or before the fifteenth day of the fourth month
21 following the close of such fiscal year, and the full amount of the tax
22 shall be due and payable on or before the date prescribed herein for
23 the filing of the return.

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25 and prior to December 31, 1976, an income tax return for such
26 taxable year shall be filed on or before April 15, 1977.

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29 "New Jersey Gross Income Tax Act," N.J.S.54A:1-1 et seq., to
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35 all statements contained therein are true, under the same penalties as
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37 regulations and procedures setting forth the manner in which a
38 taxpayer may satisfy the signature requirement. Blank forms of return
39 shall be furnished on application, but failure to secure the form shall
40 not relieve any taxpayer of the obligation of making any return herein
41 required. Subject to regulations under this act and in such form as
42 may be indicated thereby, taxpayers whose net income taxable under
43 this act is or may be subject to tax under a similar law of another

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.

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2 attached to a copy of his return as filed or about to be filed by him in
3 such other jurisdiction.

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5 for good cause shown, may be granted for not more than six months
6 unless exceptional circumstances justify a longer period, within which
7 returns may be filed.

8 In addition, persons in active service with the Armed Forces of the
9 United States, who may be prevented by distance or injury or
10 hospitalization arising out of such service, may be allowed such
11 extension of time for the filing of returns, without interest or penalty,
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22 Treasury to extend filing and payment deadlines, in conformance with
23 similar actions of the Internal Revenue Service. Often, the Internal
24 Revenue Service may extend federal return filing and payment dates
25 in cases of disasters. By enacting this bill, the New Jersey gross
26 income tax may conform to the federal law if appropriate, and thus
27 eliminate any taxpayer confusion or administrative problems.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 3826

STATE OF NEW JERSEY

DATED: DECEMBER 8, 2005

The Assembly Appropriations Committee reports favorably Assembly Bill No. 3826.

Assembly Bill No. 3826 amends the New Jersey Gross Income Tax Act to permit the Director of the Division of Taxation in the Department of the Treasury to extend filing and payment deadlines, in conformance with similar actions of the Internal Revenue Service. The Internal Revenue Service has often acted to extend federal return filing and payment dates in cases of disasters. This bill will allow the director to conform the New Jersey gross income tax to the federal law if appropriate, and thus eliminate any taxpayer confusion or administrative problems.

FISCAL IMPACT:

This bill was not certified as requiring a fiscal note.

SENATE, No. 2209

STATE OF NEW JERSEY
211th LEGISLATURE

INTRODUCED JANUARY 11, 2005

Sponsored by:

Senator WAYNE R. BRYANT

District 5 (Camden and Gloucester)

Senator STEPHEN M. SWEENEY

District 3 (Salem, Cumberland and Gloucester)

Co-Sponsored by:

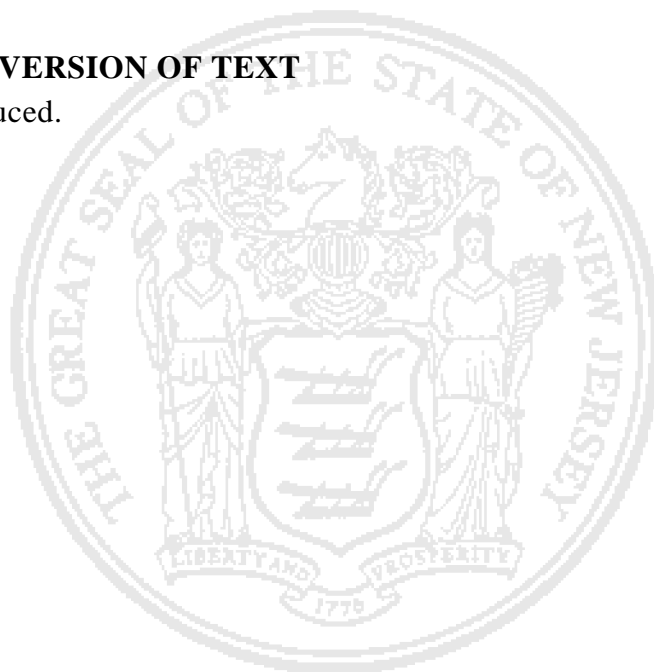
Senator Buono

SYNOPSIS

Permits the Director of the Division of Taxation to extend filing and payment deadlines under the New Jersey gross income tax to conform with similar federal personal income tax actions of the Internal Revenue Service.

CURRENT VERSION OF TEXT

As introduced.



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SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 2209

STATE OF NEW JERSEY

DATED: FEBRUARY 7, 2005

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 2209.

This bill amends the New Jersey Gross Income Tax Act to permit the Director of the Division of Taxation to extend filing and payment deadlines to coincide with similar extensions by the Internal Revenue Service for filing and payment of federal income tax.

The IRS sometimes allows such extensions in disaster or other emergency situations. In appropriate cases, conforming New Jersey's income tax deadlines to those for the federal tax could reduce taxpayer confusion and administrative problems.

FISCAL IMPACT

This bill has not been certified as having a fiscal impact.