

(Audio archived recordings of the committee meetings, corresponding to the date of the committee statement, *may possibly* be found at www.njleg.state.nj.us)

FLOOR AMENDMENT STATEMENT:	No
LEGISLATIVE FISCAL ESTIMATE:	Yes
VETO MESSAGE:	No
GOVERNOR'S PRESS RELEASE ON SIGNING:	Yes
FOLLOWING WERE PRINTED:	
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REPORTS:	No
HEARINGS:	No
NEWSPAPER ARTICLES:	No

RWH/JA

§1 - C.11A:6-5.2
§2 - C.18A:30-2.2
§3 - C.40A:9-10.6
§4 - C.54A:3-10
§5 - C.54A:4-20
§6 –
C.54:10A-5.45
§7 - Note

(CORRECTED COPY)

P.L. 2019, CHAPTER 444, *approved January 21, 2020*
Senate, No. 4188

1 **AN ACT** concerning incentives for organ and bone marrow donation,
2 designated as Lindsay’s Law, supplementing various parts of the
3 statutory law.

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

7
8 1. A State employee, employee of a political subdivision of the
9 State, or employee of an agency, authority, or instrumentality thereof,
10 in the career, unclassified, or senior executive service shall be
11 granted a leave of absence with pay and without loss of rights,
12 privileges or benefits, for the purpose of donating one or more of
13 their human organs, or a part thereof, or bone marrow to another
14 human for human organ transplantation. The paid leave shall be up
15 to 30 days for the donation of an organ or a part of an organ and up
16 to five days for the donation of bone marrow, and shall be in addition
17 to any other type of leave to which an employee may be entitled.

18
19 2. An employee holding any office, position, or employment in
20 local school district, regional school district, or county vocational
21 school of the State who is steadily employed by the board of
22 education or who is protected by tenure in the office, position, or
23 employment under the provisions of any law, except a person in the
24 classified service of the civil service under Title 11A of the New
25 Jersey Statutes, shall be granted a leave of absence with pay and
26 without loss of rights, privileges or benefits, for the purpose of
27 donating one or more of their human organs, or a part thereof, or bone
28 marrow to another human for human organ transplantation. The paid
29 leave shall be up to 30 days for the donation of an organ or a part of
30 an organ and up to five days for the donation of bone marrow, and
31 shall be in addition to any other type of leave to which an employee
32 may be entitled.

33
34 3. An employee holding any office, position, or employment in
35 a political subdivision of the State, or an agency, authority or
36 instrumentality thereof, that has not adopted the provisions of Title

1 11A of the New Jersey Statutes, shall be granted a leave of absence
2 with pay and without loss of rights, privileges or benefits, for the
3 purpose of donating one or more of their human organs, or a part
4 thereof, or bone marrow to another human for human organ
5 transplantation. The paid leave shall be up to 30 days for the donation
6 of an organ or a part of an organ and up to five days for the donation
7 of bone marrow, and shall be in addition to any other type of leave to
8 which an employee may be entitled.

9
10 4. a. A taxpayer shall be allowed to deduct from gross income
11 up to \$10,000 of unreimbursed expenses specified in subsection b. of
12 this section if the taxpayer or the taxpayer's dependent donates one
13 or more of their human organs, or a part thereof, or bone marrow to
14 another human for human organ transplantation.

15 b. The deduction allowed pursuant to this section may be
16 claimed only for reasonable unreimbursed travel expenses, lodging
17 expenses, and lost wages that are related to the donation and are
18 incurred by the taxpayer in the taxable year.

19 c. The deduction allowed pursuant to this section shall be
20 claimed in the taxable year in which the human organ transplantation
21 occurs, except that any expenses specified in subsection b. of this
22 section that are incurred in the previous or subsequent taxable year
23 shall be claimed in the taxable year in which the expenses are
24 incurred, but the combined amount deducted shall not exceed
25 \$10,000.

26
27 5. a. A taxpayer that employs a person who missed time from
28 work during the taxable year because the person donated one or more
29 of the person's human organs, or a part thereof, or bone marrow to
30 another human for human organ transplantation, shall be allowed a
31 credit against the tax otherwise due for the taxable year under the
32 "New Jersey Gross Income Tax Act," N.J.S.54A:1-1 et seq., in an
33 amount equal to 25 percent of the person's salary during the time
34 missed from work, for up to 30 days of missed work for each
35 donation.

36 A taxpayer shall only be allowed this credit for the time that the
37 taxpayer grants the person paid time off and only if such time is in
38 addition to any other paid time off granted to the person.

39 b. The order of priority of the application of the credit allowed
40 pursuant to this section and any other credits allowed pursuant to the
41 "New Jersey Gross Income Tax Act" N.J.S.54A:1-1 et seq. for a
42 taxable year shall be as prescribed by the director. The amount of the
43 credit applied under this section against the tax imposed for a taxable
44 year, together with any other credits allowed by law, shall not reduce
45 the tax liability to an amount less than zero.

46 c. A business entity that is classified as a partnership for federal
47 income tax purposes shall not be allowed the credit directly, but the
48 amount of credit of a taxpayer in respect of a distributive share of

1 partnership income shall be determined by allocating to the taxpayer
2 that proportion of the credit acquired by the partnership that is equal
3 to the taxpayer's share, whether or not distributed, of the total
4 distributive income or gain of the partnership for its taxable year
5 ending within or with the taxpayer's taxable year. Any remaining
6 credit shall not be carried forward to another taxable year.

7 A taxpayer that is a New Jersey S corporation shall not be allowed
8 the credit directly, but the amount of credit of a taxpayer in respect
9 of a pro rata share of S corporation income shall be determined by
10 allocating to the taxpayer that proportion of the credit acquired by
11 the New Jersey S corporation that is equal to the taxpayer's share,
12 whether or not distributed, of the total pro-rata share of S corporation
13 income of the New Jersey S corporation for its privilege period
14 ending within or with the taxpayer's taxable year.

15

16 6. a. A taxpayer that employs a person who missed time from
17 work because the person donated one or more of the person's human
18 organs, or a part thereof, or bone marrow to another human for human
19 organ transplantation, shall be allowed a credit against the tax
20 imposed pursuant to section 5 of P.L.1945, c.162 (C.54:10A-5), in an
21 amount equal to 25 percent of the person's salary during the time
22 missed from work, for up to 30 days of missed work for each
23 donation.

24 A taxpayer shall only be allowed this credit for the time that the
25 taxpayer grants the person paid time off and only if such time is in
26 addition to any other paid time off granted to the person.

27 b. A taxpayer shall apply the credit allowed pursuant to this
28 section to the privilege period during which the person missed time
29 from work.

30 c. The director shall prescribe the order of priority of the
31 application of the credit allowed under this section and any other
32 credits allowed by law against the tax imposed under section 5 of
33 P.L.1945, c.162 (C.54:10A-5). The amount of the credit applied
34 under this section against the tax imposed pursuant to section 5 of
35 P.L.1945, c.162 (C.54:10A-5) for a privilege period, together with
36 any other credits allowed by law, shall not reduce the tax liability to
37 an amount less than the statutory minimum provided in subsection
38 (e) of section 5 of P.L.1945, c.162 (C.54:10A-5). Any remaining
39 credit shall not be carried forward to another privilege period.

40

41 7. This act shall take effect 120 days following enactment.

42

43

44

STATEMENT

45

46 This bill provides tax benefits to people that donate an organ or
47 bone marrow, and paid time off to donors who are State or local

1 government employees. In addition, the bill provides a tax credit to
2 employers of donors who miss time from work.

3 The bill grants all State and local government employees,
4 including public school employees, a leave of absence with pay for
5 donating an organ or bone marrow to another person. The paid leave
6 is up to 30 work days for an organ donation and up to five work days
7 for a bone marrow donation.

8 According to the United Network for Organ Sharing, organ donors
9 typically spend between four to seven days in the hospital following
10 their donation. On average, donors can return to normal activities one
11 month following their donation and can return to work approximately
12 six weeks following their donation. According to the National
13 Marrow Donor Program, it typically takes one to seven days for a
14 bone marrow donor to return to work, school, and most other
15 activities following their donation.

16 Pursuant to the bill, taxpayers may deduct up to \$10,000 of
17 unreimbursed expenses incurred for their own, or a dependent's,
18 organ or bone marrow donation.

19 In addition, employers of donors are granted a tax credit equal to
20 25 percent of the donor's salary during the time missed from work,
21 for up to 30 work days. An employer is only eligible for the credit if
22 the employer gives the employee paid time off specifically for the
23 donation and only for those days that are paid time off. For example,
24 if the employer gives 10 days of paid time off for the donation, then
25 the employer would be eligible to claim a credit equal to 25 percent
26 of the donor's salary for those 10 days.

27 The bill is designated as "Lindsay's Law" in honor of Lindsay
28 Clark, a kidney donor and resident of Pine Hill, New Jersey.

29
30
31
32

33 "Lindsay's Law"; provides tax benefits to organ and bone marrow
34 donors and their employers, and provides paid time off to donors who
35 are State or local government employees.

SENATE, No. 4188

STATE OF NEW JERSEY 218th LEGISLATURE

INTRODUCED NOVEMBER 7, 2019

Sponsored by:

Senator JAMES BEACH

District 6 (Burlington and Camden)

Assemblywoman CAROL A. MURPHY

District 7 (Burlington)

Assemblyman RONALD S. DANCER

District 12 (Burlington, Middlesex, Monmouth and Ocean)

Assemblywoman PAMELA R. LAMPITT

District 6 (Burlington and Camden)

Co-Sponsored by:

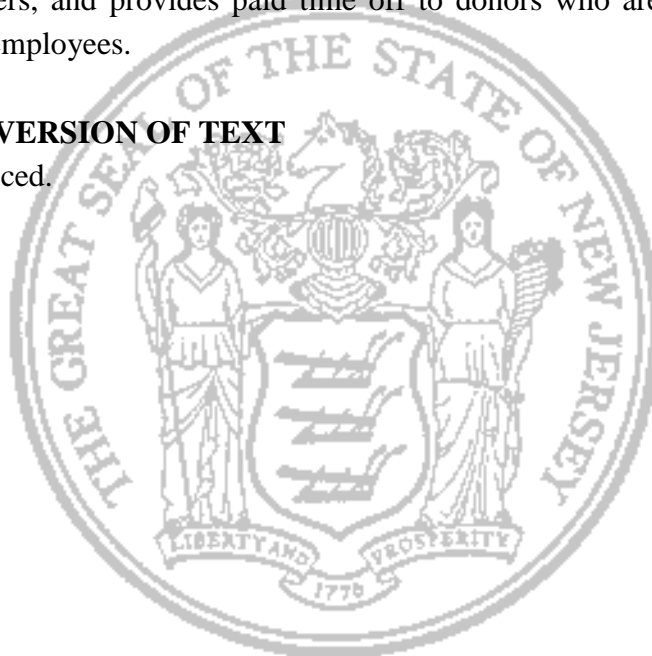
**Senators O'Scanlon, Diegnan, Greenstein, Madden, Assemblyman Benson,
Assemblywomen Vainieri Huttle and Mosquera**

SYNOPSIS

“Lindsay’s Law”; provides tax benefits to organ and bone marrow donors and their employers, and provides paid time off to donors who are State or local government employees.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 1/14/2020)

S4188 BEACH

2

1 AN ACT concerning incentives for organ and bone marrow donation,
2 designated as Lindsay's Law, supplementing various parts of the
3 statutory law.

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S4188 BEACH

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S4188 BEACH

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25 an amount less than the statutory minimum provided in subsection
26 (e) of section 5 of P.L.1945, c.162 (C.54:10A-5). Any remaining
27 credit shall not be carried forward to another privilege period.

28
29 7. This act shall take effect 120 days following enactment.

30
31

32 STATEMENT

33

34 This bill provides tax benefits to people that donate an organ or
35 bone marrow, and paid time off to donors who are State or local
36 government employees. In addition, the bill provides a tax credit to
37 employers of donors who miss time from work.

38 The bill grants all State and local government employees,
39 including public school employees, a leave of absence with pay for
40 donating an organ or bone marrow to another person. The paid leave
41 is up to 30 work days for an organ donation and up to five work days
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44 typically spend between four to seven days in the hospital following
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46 month following their donation and can return to work approximately
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48 Marrow Donor Program, it typically takes one to seven days for a

S4188 BEACH

1 bone marrow donor to return to work, school, and most other
2 activities following their donation.

3 Pursuant to the bill, taxpayers may deduct up to \$10,000 of
4 unreimbursed expenses incurred for their own, or a dependent's,
5 organ or bone marrow donation.

6 In addition, employers of donors are granted a tax credit equal to
7 25 percent of the donor's salary during the time missed from work,
8 for up to 30 work days. An employer is only eligible for the credit if
9 the employer gives the employee paid time off specifically for the
10 donation and only for those days that are paid time off. For example,
11 if the employer gives 10 days of paid time off for the donation, then
12 the employer would be eligible to claim a credit equal to 25 percent
13 of the donor's salary for those 10 days.

14 The bill is designated as "Lindsay's Law" in honor of Lindsay
15 Clark, a kidney donor and resident of Pine Hill, New Jersey.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 4188

STATE OF NEW JERSEY

DATED: JANUARY 6, 2020

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 4188.

This bill provides tax benefits to people that donate an organ or bone marrow, and paid time off to donors who are State or local government employees. In addition, the bill provides a tax credit to employers of donors who miss time from work.

The bill grants all State and local government employees, including public school employees, a leave of absence with pay for donating an organ or bone marrow to another person. The paid leave is up to 30 work days for an organ donation and up to five work days for a bone marrow donation.

According to the United Network for Organ Sharing, organ donors typically spend between four to seven days in the hospital following their donation. On average, donors can return to normal activities one month following their donation and can return to work approximately six weeks following their donation. According to the National Marrow Donor Program, it typically takes one to seven days for a bone marrow donor to return to work, school, and most other activities following their donation.

Pursuant to the bill, taxpayers may deduct up to \$10,000 of unreimbursed expenses incurred for their own, or a dependent's, organ or bone marrow donation.

In addition, employers of donors are granted a tax credit equal to 25 percent of the donor's salary during the time missed from work, for up to 30 work days. An employer is only eligible for the credit if the employer gives the employee paid time off specifically for the donation and only for those days that are paid time off. For example, if the employer gives 10 days of paid time off for the donation, then the employer would be eligible to claim a credit equal to 25 percent of the donor's salary for those 10 days.

The bill is designated as "Lindsay's Law" in honor of Lindsay Clark, a kidney donor and resident of Pine Hill, New Jersey.

FISCAL IMPACT:

The Office of Legislative Services expects this bill to decrease State revenue collections and increase State and local expenditures, but expects the impact to be in the low hundreds of thousands to the State, and similarly small to affected local government entities.

According to New Jersey data from the U.S. Department of Health and Human Services, there were 187 transplants from living donors in 2018 and 48 bone marrow transplants in 2017, yielding roughly 235 transplants that could occur on an annual basis that would qualify an employee or an employer for a benefit provided in the bill.

LEGISLATIVE FISCAL ESTIMATE
SENATE, No. 4188
STATE OF NEW JERSEY
218th LEGISLATURE

DATED: JANUARY 10, 2020

SUMMARY

- Synopsis:** “Lindsay’s Law”; provides tax benefits to organ and bone marrow donors and their employers, and provides paid time off to donors who are State or local government employees.
- Type of Impact:** Expenditure increase for State and local governments and local school districts; revenue loss for State.
- Agencies Affected:** All State and local government entities; and Local school districts.

Office of Legislative Services Estimate

Fiscal Impact	<u>FY 2020 and Thereafter</u>
Annual State Expenditure Increase	Indeterminate
Annual State Revenue Loss	Indeterminate
Annual Local Expenditure Increase	Indeterminate

- The Office of Legislative Services (OLS) expects this bill to decrease State revenue collections and increase State and local expenditures, but expects the impact to be in the low hundreds of thousands to the State, and similarly small to affected local government entities.
- According to New Jersey data from the U.S. Department of Health and Human Services, there were 187 transplants from living donors in 2018 and 48 bone marrow transplants in 2017, yielding roughly 235 transplants that could occur on an annual basis that would qualify an employee or an employer for a benefit provided in the bill.

BILL DESCRIPTION

This bill provides tax benefits to people that donate an organ or bone marrow, and paid time off to donors who are State or local government employees. In addition, the bill provides a tax credit to employers of donors who miss time from work.

Pursuant to the bill, taxpayers may deduct up to \$10,000 of unreimbursed expenses incurred for their own, or a dependent’s, organ or bone marrow donation. The paid leave is up to 30 work

days for an organ donation and up to five work days for a bone marrow donation. In addition, employers of donors are granted a tax credit equal to 25 percent of the donor's salary during the time missed from work, for up to 30 work days. An employer is only eligible for the credit if the employer gives the employee paid time off specifically for the donation and only for those days that are paid time off.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS expects this bill to decrease State revenue collections and increase State and local expenditures, but expects the impact to be in the low hundreds of thousands to the State, and similarly small to affected local government entities. According to New Jersey data from the U.S. Department of Health and Human Services, there were 187 transplants from living donors in 2018¹ and 48 bone marrow transplants in 2017², yielding roughly 235 transplants that could occur on an annual basis that would qualify an employee or an employer for a benefit provided in the bill.

State and local governments, including school districts, will incur additional costs because of this bill related to employee salaries and wages. The paid leave provided by the bill, up to 30 days for a partial or full organ donation and five days for bone marrow, would be in addition to any leave to which an employee is entitled. Thus, the bill's impact on costs to governments or school districts will result from those entities providing additional paid leave to an employee who makes an organ or bone marrow donation, who would have otherwise utilized any other accrued leave time or received no compensation while on leave. Further, the bill's impact would be amplified if a government or school district has to hire individuals to temporarily fill in for employees on paid leave or if more employees are incentivized to donate organs or bone marrow because of other provisions in the bill.

The bill will reduce State revenues by an indeterminate amount due to a new gross income tax deduction, gross income tax credit, and corporation business tax credit. The gross income tax deduction allows a taxpayer to deduct reasonable unreimbursed travel expenses, lodging expenses, and lost wages that are related to the organ or bone marrow donation, up to \$10,000. Any taxpayer that takes advantage of this deduction would reduce their overall gross income tax liability, which in turn reduces the amount of tax revenue collected by the State from a taxpayer claiming this deduction. For example, if a donor claims the maximum deduction of \$10,000, the revenue loss to the State would be around \$553 per donor (assuming a marginal gross income tax rate of 5.525 percent). If 235 donors claim the \$10,000 deduction, the aggregate revenue loss would be around \$130,000 annually.

Similarly, the bill allows an employer to receive a non-refundable gross income tax credit or corporation business tax credit if that employer employs a person who donates an organ or bone marrow and provides the employee with additional paid time off specifically for the donation. The tax credit would be equal to 25 percent of the employee's salary during the time missed from work. For example, if an employer pays an employee \$4,000 during the time the employee has off for an

¹ <https://optn.transplant.hrsa.gov/data/view-data-reports/state-data/#>

² <https://bloodstemcell.hrsa.gov/sites/default/files/bloodstemcell/data/transplant-activity/transplants-year-cell-source-state-donor.pdf>

organ or bone marrow donation, the employer would receive a credit of \$1,000 (25 percent of \$4,000). If employers claim a \$1,000 tax credit for each of the 235 employees who made an organ or bone marrow donation, the State revenue loss would be around \$235,000 annually. Since the tax credit is non-refundable, some employers may not be able to claim the full amount and there is no carry forward allowed dampening the fiscal impact of the bill's tax credits.

Section: Revenue, Finance and Appropriations

Analyst: Jordan M. DiGiovanni
Revenue Analyst

Approved: Frank W. Haines III
Legislative Budget and Finance Officer

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 (C.52:13B-6 et seq.).

ASSEMBLY, No. 6075

STATE OF NEW JERSEY 218th LEGISLATURE

INTRODUCED DECEMBER 9, 2019

Sponsored by:

Assemblywoman CAROL A. MURPHY

District 7 (Burlington)

Assemblyman RONALD S. DANCER

District 12 (Burlington, Middlesex, Monmouth and Ocean)

Assemblywoman PAMELA R. LAMPITT

District 6 (Burlington and Camden)

Co-Sponsored by:

Assemblyman Benson, Assemblywomen Vainieri Huttie and Mosquera

SYNOPSIS

“Lindsay’s Law”; provides tax benefits to organ and bone marrow donors and their employers, and provides paid time off to donors who are State or local government employees.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 1/14/2020)

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35 3. An employee holding any office, position, or employment in
36 a political subdivision of the State, or an agency, authority or
37 instrumentality thereof, that has not adopted the provisions of Title
38 11A of the New Jersey Statutes, shall be granted a leave of absence
39 with pay and without loss of rights, privileges or benefits, for the
40 purpose of donating one or more of their human organs, or a part
41 thereof, or bone marrow to another human for human organ
42 transplantation. The paid leave shall be up to 30 days for the
43 donation of an organ or a part of an organ and up to five days for
44 the donation of bone marrow, and shall be in addition to any other
45 type of leave to which an employee may be entitled.

46
47 4. a. A taxpayer shall be allowed to deduct from gross income
48 up to \$10,000 of unreimbursed expenses specified in subsection b.

1 of this section if the taxpayer or the taxpayer's dependent donates
2 one or more of their human organs, or a part thereof, or bone
3 marrow to another human for human organ transplantation.

4 b. The deduction allowed pursuant to this section may be
5 claimed only for reasonable unreimbursed travel expenses, lodging
6 expenses, and lost wages that are related to the donation and are
7 incurred by the taxpayer in the taxable year.

8 c. The deduction allowed pursuant to this section shall be
9 claimed in the taxable year in which the human organ
10 transplantation occurs, except that any expenses specified in
11 subsection b. of this section that are incurred in the previous or
12 subsequent taxable year shall be claimed in the taxable year in
13 which the expenses are incurred, but the combined amount deducted
14 shall not exceed \$10,000.

15

16 5. a. A taxpayer that employs a person who missed time from
17 work during the taxable year because the person donated one or
18 more of the person's human organs, or a part thereof, or bone
19 marrow to another human for human organ transplantation, shall be
20 allowed a credit against the tax otherwise due for the taxable year
21 under the "New Jersey Gross Income Tax Act," N.J.S.54A:1-1 et
22 seq., in an amount equal to 25 percent of the person's salary during
23 the time missed from work, for up to 30 days of missed work for
24 each donation.

25 A taxpayer shall only be allowed this credit for the time that the
26 taxpayer grants the person paid time off and only if such time is in
27 addition to any other paid time off granted to the person.

28 b. The order of priority of the application of the credit allowed
29 pursuant to this section and any other credits allowed pursuant to
30 the "New Jersey Gross Income Tax Act" N.J.S.54A:1-1 et seq. for a
31 taxable year shall be as prescribed by the director. The amount of
32 the credit applied under this section against the tax imposed for a
33 taxable year, together with any other credits allowed by law, shall
34 not reduce the tax liability to an amount less than zero.

35 c. A business entity that is classified as a partnership for
36 federal income tax purposes shall not be allowed the credit directly,
37 but the amount of credit of a taxpayer in respect of a distributive
38 share of partnership income shall be determined by allocating to the
39 taxpayer that proportion of the credit acquired by the partnership
40 that is equal to the taxpayer's share, whether or not distributed, of
41 the total distributive income or gain of the partnership for its
42 taxable year ending within or with the taxpayer's taxable year. Any
43 remaining credit shall not be carried forward to another taxable
44 year.

45 A taxpayer that is a New Jersey S corporation shall not be
46 allowed the credit directly, but the amount of credit of a taxpayer in
47 respect of a pro rata share of S corporation income shall be

1 determined by allocating to the taxpayer that proportion of the
2 credit acquired by the New Jersey S corporation that is equal to the
3 taxpayer's share, whether or not distributed, of the total pro-rata
4 share of S corporation income of the New Jersey S corporation for
5 its privilege period ending within or with the taxpayer's taxable
6 year.

7
8 6. a. A taxpayer that employs a person who missed time from
9 work because the person donated one or more of the person's
10 human organs, or a part thereof, or bone marrow to another human
11 for human organ transplantation, shall be allowed a credit against
12 the tax imposed pursuant to section 5 of P.L.1945, c.162
13 (C.54:10A-5), in an amount equal to 25 percent of the person's
14 salary during the time missed from work, for up to 30 days of
15 missed work for each donation.

16 A taxpayer shall only be allowed this credit for the time that the
17 taxpayer grants the person paid time off and only if such time is in
18 addition to any other paid time off granted to the person.

19 b. A taxpayer shall apply the credit allowed pursuant to this
20 section to the privilege period during which the person missed time
21 from work.

22 c. The director shall prescribe the order of priority of the
23 application of the credit allowed under this section and any other
24 credits allowed by law against the tax imposed under section 5 of
25 P.L.1945, c.162 (C.54:10A-5). The amount of the credit applied
26 under this section against the tax imposed pursuant to section 5 of
27 P.L.1945, c.162 (C.54:10A-5) for a privilege period, together with
28 any other credits allowed by law, shall not reduce the tax liability to
29 an amount less than the statutory minimum provided in subsection
30 (e) of section 5 of P.L.1945, c.162 (C.54:10A-5). Any remaining
31 credit shall not be carried forward to another privilege period.

32

33 7. This act shall take effect 120 days following enactment.

34

35

36

STATEMENT

37

38 This bill provides tax benefits to people that donate an organ or
39 bone marrow, and paid time off to donors who are State or local
40 government employees. In addition, the bill provides a tax credit to
41 employers of donors who miss time from work.

42 The bill grants all State and local government employees,
43 including public school employees, a leave of absence with pay for
44 donating an organ or bone marrow to another person. The paid
45 leave is up to 30 work days for an organ donation and up to five
46 work days for a bone marrow donation.

47 According to the United Network for Organ Sharing, organ
48 donors typically spend between four to seven days in the hospital

1 following their donation. On average, donors can return to normal
2 activities one month following their donation and can return to
3 work approximately six weeks following their donation. According
4 to the National Marrow Donor Program, it typically takes one to
5 seven days for a bone marrow donor to return to work, school, and
6 most other activities following their donation.

7 Pursuant to the bill, taxpayers may deduct up to \$10,000 of
8 unreimbursed expenses incurred for their own, or a dependent's,
9 organ or bone marrow donation.

10 In addition, employers of donors are granted a tax credit equal to
11 25 percent of the donor's salary during the time missed from work,
12 for up to 30 work days. An employer is only eligible for the credit if
13 the employer gives the employee paid time off specifically for the
14 donation and only for those days that are paid time off. For
15 example, if the employer gives 10 days of paid time off for the
16 donation, then the employer would be eligible to claim a credit
17 equal to 25 percent of the donor's salary for those 10 days.

18 The bill is designated as "Lindsay's Law" in honor of Lindsay
19 Clark, a kidney donor and resident of Pine Hill, New Jersey.

LEGISLATIVE FISCAL ESTIMATE
ASSEMBLY, No. 6075
STATE OF NEW JERSEY
218th LEGISLATURE

DATED: JANUARY 14, 2020

SUMMARY

- Synopsis:** “Lindsay’s Law”; provides tax benefits to organ and bone marrow donors and their employers, and provides paid time off to donors who are State or local government employees.
- Type of Impact:** Expenditure increase for State and local governments and local school districts; revenue loss for State.
- Agencies Affected:** All State and local government entities; and Local school districts.

Office of Legislative Services Estimate

Fiscal Impact	<u>FY 2020 and Thereafter</u>
Annual State Expenditure Increase	Indeterminate
Annual State Revenue Loss	Indeterminate
Annual Local Expenditure Increase	Indeterminate

- The Office of Legislative Services (OLS) expects this bill to decrease State revenue collections and increase State and local expenditures, but expects the impact to be in the low hundreds of thousands to the State, and similarly small to affected local government entities.
- According to New Jersey data from the U.S. Department of Health and Human Services, there were 187 transplants from living donors in 2018 and 48 bone marrow transplants in 2017, yielding roughly 235 transplants that could occur on an annual basis that would qualify an employee or an employer for a benefit provided in the bill.

BILL DESCRIPTION

This bill provides tax benefits to people that donate an organ or bone marrow, and paid time off to donors who are State or local government employees. In addition, the bill provides a tax credit to employers of donors who miss time from work.

Pursuant to the bill, taxpayers may deduct up to \$10,000 of unreimbursed expenses incurred for their own, or a dependent’s, organ or bone marrow donation. The paid leave is up to 30 work

days for an organ donation and up to five work days for a bone marrow donation. In addition, employers of donors are granted a tax credit equal to 25 percent of the donor's salary during the time missed from work, for up to 30 work days. An employer is only eligible for the credit if the employer gives the employee paid time off specifically for the donation and only for those days that are paid time off.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS expects this bill to decrease State revenue collections and increase State and local expenditures, but expects the impact to be in the low hundreds of thousands to the State, and similarly small to affected local government entities. According to New Jersey data from the U.S. Department of Health and Human Services, there were 187 transplants from living donors in 2018¹ and 48 bone marrow transplants in 2017², yielding roughly 235 transplants that could occur on an annual basis that would qualify an employee or an employer for a benefit provided in the bill.

State and local governments, including school districts, will incur additional costs because of this bill related to employee salaries and wages. The paid leave provided by the bill, up to 30 days for a partial or full organ donation and five days for bone marrow, would be in addition to any leave to which an employee is entitled. Thus, the bill's impact on costs to governments or school districts will result from those entities providing additional paid leave to an employee who makes an organ or bone marrow donation, who would have otherwise utilized any other accrued leave time or received no compensation while on leave. Further, the bill's impact would be amplified if a government or school district has to hire individuals to temporarily fill in for employees on paid leave or if more employees are incentivized to donate organs or bone marrow because of other provisions in the bill.

The bill will reduce State revenues by an indeterminate amount due to a new gross income tax deduction, gross income tax credit, and corporation business tax credit. The gross income tax deduction allows a taxpayer to deduct reasonable unreimbursed travel expenses, lodging expenses, and lost wages that are related to the organ or bone marrow donation, up to \$10,000. Any taxpayer that takes advantage of this deduction would reduce their overall gross income tax liability, which in turn reduces the amount of tax revenue collected by the State from a taxpayer claiming this deduction. For example, if a donor claims the maximum deduction of \$10,000, the revenue loss to the State would be around \$553 per donor (assuming a marginal gross income tax rate of 5.525 percent). If 235 donors claim the \$10,000 deduction, the aggregate revenue loss would be around \$130,000 annually.

Similarly, the bill allows an employer to receive a non-refundable gross income tax credit or corporation business tax credit if that employer employs a person who donates an organ or bone marrow and provides the employee with additional paid time off specifically for the donation. The tax credit would be equal to 25 percent of the employee's salary during the time missed from work.

¹ <https://optn.transplant.hrsa.gov/data/view-data-reports/state-data/#>

² <https://bloodstemcell.hrsa.gov/sites/default/files/bloodstemcell/data/transplant-activity/transplants-year-cell-source-state-donor.pdf>

For example, if an employer pays an employee \$4,000 during the time the employee has off for an organ or bone marrow donation, the employer would receive a credit of \$1,000 (25 percent of \$4,000). If employers claim a \$1,000 tax credit for each of the 235 employees who made an organ or bone marrow donation, the State revenue loss would be around \$235,000 annually. Since the tax credit is non-refundable, some employers may not be able to claim the full amount and there is no carry forward allowed dampening the fiscal impact of the bill's tax credits.

Section: Revenue, Finance and Appropriations

*Analyst: Jordan M. DiGiovanni
Revenue Analyst*

*Approved: Frank W. Haines III
Legislative Budget and Finance Officer*

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 (C.52:13B-6 et seq.).

Governor Murphy Takes Action on Legislation

01/21/2020

TRENTON – Today, Governor Phil Murphy signed the following bills into law:

S-62/A-2478 (Singleton, Oroho/DeAngelo, Houghtaling, Space) – Requires certain contractors to register under "The Public Works Contractor Registration Act"

S-358/A-4587 (Rice/Sumter, Reynolds-Jackson) – Establishes database with certain information about individuals elected to public office in this State

S-376/A-3839 (Madden, Gopal/Moriarty, Lagana, Mukherji, Murphy) – Eliminates eligibility time limit on tuition benefits for spouses of certain public safety workers killed in performance of their duties

S-497/A-4626 (Vitale, Madden/Mosquera, McKnight, Vainieri Huttle) – Allows certain prior statements by children to be admitted into evidence in child abuse and termination of parental rights cases

S-498/ACS for A-3391 (Vitale, Oroho/DeCroce, Johnson, DiMaso) – Makes various changes to "Criminal Injuries Compensation Act of 1971"

S-521/A-4378 (T. Kean, C.A. Brown, Pou, Ruiz/Caputo, Mukherji, Vainieri Huttle) – Requires NJ State Council on Arts to establish "Artist District" designation and select certain municipalities or areas within municipalities for such designation

S-589/ACS for A-422 (Weinberg/Mosquera, Jones, Moriarty) – Requires Secretary of State to establish secure Internet website for online voter registration; authorizes use of digitized signatures from New Jersey Motor Vehicle Commission's database

S-700/A-3836 (Ruiz, Cunningham/Schaer, Mukherji, Jasey) – "Higher Education Citizenship Equality Act"; defines domicile for dependent students for purpose of eligibility for State student grants and scholarships, and resident tuition rate

S-721/A-1751 (Greenstein, Cunningham, Diegnan/Quijano, Benson) – Authorizes use of certain electric school buses

S-758/A-1987 (Cunningham, Cruz-Perez/Sumter, Mukherji, Quijano) – Requires incarcerated individual from State to be counted at residential address for legislative redistricting purposes

S-765/A-541 (Cunningham, T. Kean, Ruiz/Mazzeo, Jasey, Vainieri Huttle, Sumter, Benson) – Prohibits Higher Education Student Assistance Authority from referring defaulted loans under New Jersey College Loans to Assist State Students (NJCLASS) Loan Program for certain actions if authority and borrower have entered into settlement agreement

S-782/A-1110 (Sarlo, Scutari/Downey, Houghtaling, Dancer) – Increases workers' compensation for loss of hand or foot

S-834 wGR/A-4186 (Scutari, Greenstein/Jones, Pintor Marin) – Prohibits resale of non-prescription diabetes test devices by pharmacists

S-939/A-3331 (Pou/Vainieri Huttle, Lopez, McKnight) – Requires forms and materials for individuals with developmental disabilities to be available in languages other than English

S-974/A-3040 (Singleton, T. Kean/Vainieri Huttle, Timberlake, Mosquera) – Requires newborn infants be screened for spinal muscular atrophy

- S-1032/A-2389 (Vitale, Gopal/Schaer, Benson, Verrelli)** – Concerns expansion of services provided by DHS mental health screening services
- S-1146/A-2365 (Codey, Rice/Vainieri Huttle, Mukherji, Downey)** – Requires hospital patient's medical record to include notation if patient is at increased risk of confusion, agitation, behavioral problems, and wandering due to dementia related disorder
- S-1298/ACS for A-2972 (A.M. Bucco, Singleton/Mazzeo, Dunn, Space)** – Permits municipalities to provide information on property tax bills concerning amount of local tax dollars saved through shared services
- S-1318/A-3156 (Ruiz, Scutari/Lampitt, Mosquera)** – Permits counties and non-governmental, community-based agencies to establish family justice centers which provide coordinated, multi-agency governmental and non-governmental assistance to victims of certain crimes and offenses, including domestic violence, and their family members
- S-1505/A-1707 (Vitale/Vainieri Huttle, Lampitt, Benson, Mosquera)** – Expands membership of NJ Task Force on Child Abuse and Neglect
- S-1647/A-3181 (Diegnan, Codey/Conaway, Vainieri Huttle, Benson, Murphy)** – Prohibits use of coupons, price rebates, and price reduction promotions in sales of tobacco and vapor products
- S-1683/A-4267 (Smith, Greenstein/McKeon, Space, Wirths)** – Concerns regulation of solid waste, hazardous waste, and soil and fill recycling industries
- S-1703/A-715 (Connors, Holzapfel/Gove, Rumpf, DiMaso)** – Exempts disabled veterans from beach buggy permit fees
- S-1791/A-3414 (Weinberg/Johnson, Vainieri Huttle, Houghtaling)** – Requires employers to disclose certain wage information to employees
- S-1796/A-4693 (Addiego, Sweeney/Murphy)** – Permits school district of residence to provide aid in-lieu-of transportation to pupil attending Marine Academy of Science and Technology provided certain conditions are met
- S-1832/A-211 (Ruiz, Sarlo/Chiaravalloti, Zwicker, Pintor Marin)** – Establishes loan redemption program and tuition reimbursement program for certain teachers of science, technology, engineering, and mathematics
- S-2267/A-3616 (Sweeney, Corrado/Burzichelli, Holley, Calabrese)** – Gives State lottery winners option of remaining anonymous indefinitely
- S-2303/A-4843 (Sweeney, Ruiz, Cunningham/Wimberly, Karabinchak, Calabrese)** – Requires establishment of Work and Learn Consortiums by certain educational institutions to establish certificate and degree programs identified in high labor-demand industries
- S-2389 wGR/A-5449 (Singleton/Quijano, Downey, Houghtaling, Moriarty)** – Requires New Jersey State Board of Pharmacy to establish prescription drug pricing disclosure website and certain pharmaceutical manufacturing companies to provide prescription drug price information
- S-2428/A-4965 (Scutari/Quijano, Vainieri Huttle)** – Requires that massage and bodywork therapists and employers carry professional liability insurance
- S-2469/A-3745 (Singleton, Oroho/Wirths, Mazzeo, Space)** – Prohibits person from contracting for public work if person is federally debarred from receiving federal contract
- S-2511/A-4020 (Madden/Mazzeo, Murphy, Johnson)** – Changes title of DEP "conservation officer" to "conservation police officer"
- S-2521/A-4087 (Cryan, Greenstein/Vainieri Huttle, Lopez, Timberlake)** – Requires reporting of inmate abuse by employees of State correctional facilities and establishes reporting and investigation program
- S-2522/A-4090 (Cryan, Greenstein/Vainieri Huttle, Lopez, Timberlake)** – Limits cross gender strip searches in

State correctional facilities

S-2532/A-4086 (Greenstein, Cruz-Perez/Vainieri Huttle, Lopez, Timberlake) – Requires correctional police officers receive 20 hours in-service training, including four hours in prevention of sexual misconduct, non-fraternization, and manipulation

S-2555/A-3990 (Gopal, Ruiz/Mukherji, Benson, Karabinchak) – Allows dependent students whose parents or guardians hold H-1B visas to qualify for in-State tuition at public institutions of higher education provided they meet certain criteria

S-2564/A-3519 (Turner, Singleton/Benson, McKnight, Jasey) – Establishes "Restorative Justice in Education Pilot Program" in Department of Education

SCS for S-2599/ACS for A-1268 (Bateman, Beach/Tucker, Conaway, Lampitt, Quijano) – Authorizes veterans' property tax exemption and veterans' property tax deduction for honorably discharged veterans of United States Armed Forces who did not serve in time of war or other emergency

S-2826/A-3274 (Greenstein/Vainieri Huttle, Dancer, Benson) – Requires institutions of higher education to offer cats and dogs no longer used for educational, research, or scientific purposes for adoption; designated the "Homes for Animal Heroes Act"

S-2849/A-4590 (A.M. Bucco/DiMaio, Caputo, Dunn) – Designates Seeing Eye® dog as State Dog

S-3036/A-1697 (Lagana, Scutari/Dancer, Downey) – Prohibits medical providers from reporting certain workers' compensation medical charges to collection and credit reporting agencies

S-3061/A-4603 (Ruiz, Greenstein/Lampitt, Mukherji, Benson) – Provides corporation business tax and gross income tax credits for businesses that participate in DOL registered apprenticeship programs; establishes grant program for tax-exempt organizations participating in DOL registered apprenticeship programs

S-3065/A-4657 (Ruiz, Singleton/Armato, Benson, Timberlake) – Establishes youth apprenticeship pilot program in Department of Education

S-3067/A-4602 (Ruiz, Singleton/Lampitt, Reynolds-Jackson, Sumter) – Establishes five year Apprentice Assistance and Support Services Pilot Program

S-3116/A-4683 (Ruiz/Speight, Munoz, Tucker) – Requires certain medical facilities to undertake end-of-life planning and training

S-3117/A-4685 (Ruiz/Speight, Pinkin, Munoz) – Requires emergency departments to take certain measures concerning palliative care for patients

S-3126/A-4107 (Gopal/Benson, DeCroce, Chiaravalloti) – Requires drivers to stop at railroad crossing when on-track equipment is approaching railroad crossing

S-3170/A-5145 (Cryan, Pou/Quijano, Milam, Land) – Increases prenotification time and requires severance pay in certain plant closings, transfers, and mass layoffs

S-3227/A-5261 (Gopal/Tully, Pinkin, Swain) – Requires restaurants to post signs advising customers to notify servers of food allergies; requires restaurant managers to complete food allergen training

S-3265/A-3178 (Turner, Codey, Vitale/Conaway, Murphy, Vainieri Huttle) – Prohibits sale or distribution of flavored vapor products

[Copy of Statement](#)

S-3330 wGR/A-5066 (Addiego, Singleton/Jones, Vainieri Huttle, Lampitt, Murphy) – Establishes pilot program in DCF to study impact of child care services provided by community providers operating in public school facilities; requires community providers to meet certain criteria

S-3422/A-6056 (Singer, T. Kean/Houghtaling, Downey, Vainieri Huttle) – Requires declaration of Code Blue

alert when National Weather Service predicts temperatures of 32 degrees Fahrenheit or lower

S-3468/A-5105 (Sweeney, Singleton/Murphy, Karabinchak, Vainieri Huttle) – Establishes Task Force on Maximizing Employment for People with Disabilities

S-3511/A-5298 (Singer, T. Kean/Mukherji, Vainieri Huttle, Downey) – Authorizes certain health care and social service resources to be made available during Code Blue alert

S-3581/A-5963 (Singleton/Lopez, Quijano) – Prohibits certain business financing contracts that contain judgment by confession provisions

S-3685/A-5345 (Sarlo, Singleton/Mukherji, Conaway, McKnight) – Establishes program to increase participation of underrepresented students in New Jersey's science and engineering workforce

S-3756/A-6115 (Ruiz, Sarlo, O'Scanlon/Jasey, Jones, Wirths) – Requires limited purpose regional school districts to coordinate with constituent districts regarding school calendar and curriculum

S-3763/A-6116 (Addiego, Bateman, Sarlo/DeAngelo, Dancer, Space) – Renames joint meetings as regional service agencies; grandfathers existing joint meetings

S-3869/A-5561 (Sarlo/Burzichelli, Houghtaling) – Prohibits local governments from imposing fines on alarm companies in certain circumstances

S-3871/A-5427 (Bateman, Scutari/DePhillips, McKeon) – Adds member from Retired Judges Association of New Jersey to State Investment Council

SCS for S-3878/ACS for A-5394 (Ruiz, Weinberg, Cunningham/Moriarty, McKnight, Pinkin) – Reaffirms and clarifies that Attorney General and Division on Civil Rights may initiate actions in Superior Court to enforce "Law Against Discrimination"

S-3920 wGR/A-5552 (Pou/Wimberly, Sumter) – Concerns provision of energy to certain manufacturing facilities by providing exemptions to certain energy related taxes

S-3923/A-5680 (Madden, Singleton/Giblin, Timberlake, Murphy) – Concerns labor harmony agreements for hospitality projects

SCS for S-3939 and 3944/ACS for A-5681 and 5682 (Smith, Greenstein, Bateman, Codey/Pinkin, Lopez, McKeon) – Establishes Recycling Market Development Council

S-3985/A-5663 (Smith/McKeon, Pinkin, Vainieri Huttle) – Amends "Electric Discount and Energy Competition Act" to add definition of "open access offshore wind transmission facility" and revises law concerning "qualified offshore wind projects"

S-4025/A-5695 (Pou/Wimberly, Sumter) – Makes FY 2020 language allocation of \$1,000,000 appropriated to Grants for Urban Parks to Hinchliffe Stadium in Paterson

S-4162/A-6014 (Smith, Greenstein/Vainieri Huttle, Pinkin, Houghtaling) – Establishes NJ Climate Change Resource Center at Rutgers University; appropriates up to \$500,000

S-4165/A-4364 (Rice/Giblin, Caputo, Tucker) – Expands University Hospital board of directors membership from 11 to 13 members

S-4188/A-6075 (Beach/Murphy, Dancer, Lampitt) – "Lindsay's Law"; provides tax benefits to organ and bone marrow donors and their employers, and provides paid time off to donors who are State or local government employees

S-4200/A-5855 (Ruiz, Turner/Coughlin, Lampitt, Holley) – Requires State to pay difference between federal allocation and total cost of reduced price breakfast or lunch; appropriates \$4.5 million

S-4247/A-6049 (Gopal, O'Scanlon/Conaway, Houghtaling, Downey) – Establishes criteria for distribution of Fiscal Year 2020 funding to Community Food Bank of New Jersey and partner organizations

S-4264/A-5962 (Pou/Wimberly, Sumter, Calabrese) – Designates State Highway Route 19 as "William J. Pascrell Jr. Highway"

S-4275/A-6088 (Smith, Greenstein/Burzichelli) – Allows BPU to increase cost to customers of Class I renewable energy requirement for energy years 2022 through 2024, under certain conditions

S-4276/A-6109 (Corrado, Bateman/Armato, Calabrese, Land) – Appropriates \$32,153,936 to State Agriculture Development Committee, and amends 2017 appropriations for stewardship activities, for farmland preservation purposes

S-4277/A-6112 (Greenstein, Bateman/Freiman, Danielsen, Downey) – Appropriates \$5,000,000 from constitutionally dedicated CBT revenues to State Agriculture Development Committee for municipal planning incentive grants for farmland preservation purposes

S-4278/A-6108 (Greenstein, Bateman/Taliaferro, Karabinchak, Kennedy) – Appropriates \$21 million from constitutionally dedicated CBT revenues to State Agriculture Development Committee for county planning incentive grants for farmland preservation purposes

S-4279/A-6106 (Smith, Bateman/Houghtaling, Reynolds-Jackson, Pinkin) – Appropriates \$1,350,000 from constitutionally dedicated CBT revenues to State Agriculture Development Committee for grants to certain nonprofit organizations for farmland preservation purposes

S-4286/A-5890 (Vitale/Swain, Jones) – Clarifies procedures concerning collection of child support on behalf of child over age 19 when court has ordered such support

S-4309/A-6107 (Turner, Cruz-Perez/Mejia, Vainieri Huttie, Zwicker) – Appropriates \$13,902,723 from constitutionally dedicated CBT revenues to NJ Historic Trust for grants for certain historic preservation projects and associated administrative expenses

S-4310/A-6114 (Codey, Bateman/Carter, Murphy, Lopez) – Appropriates \$8,872,682 to DEP from constitutionally dedicated CBT revenues for grants to certain nonprofit entities to acquire or develop lands for recreation and conservation purposes

S-4311/A-6113 (Greenstein, Bateman/Speight, Mukherji, Verrelli) – Appropriates \$77,450,448 from constitutionally dedicated CBT revenues and various Green Acres funds to DEP for local government open space acquisition and park development projects

S-4312/A-6111 (Smith, Bateman/Giblin, Mazzeo, Land) – Appropriates \$36.143 million from constitutionally dedicated CBT revenues for recreation and conservation purposes to DEP for State capital and park development projects

S-4313/A-6110 (Corrado, Bateman/Moriarty, McKeon, Swain) – Appropriates \$33.915 million from constitutionally dedicated CBT revenues to DEP for State acquisition of lands for recreation and conservation purposes, including Blue Acres projects

SCS for S-4315/ACS for A-6063 (Beach, Turner/Jones, Zwicker) – Creates fund to reimburse local units of government for cost of certain mail-in ballot procedures; appropriates \$3,000,000

SJR-51/AJR-189 (Rice, Turner/Verrelli, Reynolds-Jackson, Sumter) – Establishes the "New Jersey State Commission on Urban Violence"

SJR-65/AJR-90 (Weinberg, Addiego/DiMaso, Vainieri Huttie, Schepisi) – Designates March 19th "Women in Public Office Day" in New Jersey

SJR-80/AJR-121 (Lagana, Weinberg/Jones, Benson, Chiaravalloti, DeCroce) – Urges federal government to adhere to commitment to improve Northeast Corridor rail infrastructure by providing funding to complete Gateway Program

SJR-125/AJR-169 (Gopal, Codey/Wolfe, Pinkin) – Designates the second week of October of each year as "Obesity Care Week" in NJ

- A-344/S-1575 (Murphy, McKeon, Timberlake/Cruz-Perez, Singleton)** – Revises certain aspects of the New Jersey Individual Development Account Program
- A-1040/S-3928 (Houghtaling, Taliaferro/Andrzejczak)** – Establishes NJ "Landowner of the Year" award program
- A-1146/S-4330 (Wimberly, Holley/Pou, Singleton)** – Establishes "New Jersey Investing in You Promise Neighborhood Commission"
- A-1277/S-2629 (Tucker, Holley, Lopez/Singleton, Gopal)** – Requires hospitals and homeless shelters to provide information on services and resources to individuals who are homeless or military veterans
- A-1449/S-3168 (Benson, DeAngelo/Greenstein, Turner)** – Provides job security to certain organ and bone marrow donors
- A-1477/S-3228 (Chaparro, Vainieri Huttle, Benson, Jimenez, Mukherji, Downey/Gopal, Scutari)** – Establishes Statewide Hit and Run Advisory Program to facilitate apprehension of persons fleeing motor vehicle accident scene; designated as "Zackhary's Law"
- A-1478/S-1648 (Chaparro, Vainieri Huttle/Diegnan, T. Kean)** – Revises law governing theater liquor licenses
- A-1604/S-2734 (Conaway, Murphy, Jimenez/Singleton)** – "Recreational Therapists Licensing Act"
- A-1796/S-2609 (McKeon, Downey/Lagana, Gopal)** – Prevents criminal defendant from asserting "gay and transgender panic" defense to murder charge in order to reduce charge to manslaughter committed in heat of passion
- A-1924/S-2930 (Mukherji, A.M. Bucco, DeAngelo, DeCroce/Beach)** – Exempts certain honorably discharged United States military veterans from initial insurance producer licensing fee
- A-1992/S-1780 (Sumter, Benson, Vainieri Huttle, Houghtaling, Wimberly/Diegnan, Turner)** – "New Jersey Call Center Jobs Act"
- A-2183/S-1687 (Land, Johnson/Cruz-Perez, Andrzejczak)** – "Music Therapist Licensing Act"
- ACS for A-2431 wGR/SCS for S-1865 (Benson, Jimenez, DeCroce/Weinberg, T. Kean)** – Requires health insurers to provide plans that limit patient cost-sharing concerning certain prescription drug coverage
- ACS for A-2444 and S-2656/S-2081 (Benson, Lampitt, Pinkin, Mukherji/Turner, Singleton)** – Provides for coverage of comprehensive tobacco cessation benefits in Medicaid
- A-2767/S-2924 (Greenwald, Mosquera, McKnight/Greenstein, Singleton)** – Amends certain provisions of sexual assault statute to clarify elements necessary for conviction
- A-3312/S-1972 (Murphy, Lagana, Downey, Sumter/Gopal, Corrado)** – Requires Legislature to adopt and distribute policy prohibiting sexual harassment; requires members, officers, and employees of Legislature to complete online training on policy once every two years
- A-3670/S-995 (Benson, Giblin, Murphy/Vitale, Weinberg)** – Provides for designation of acute stroke ready hospitals, establishes Stroke Care Advisory Panel and Statewide stroke database, and requires development of emergency medical services stroke care protocols
- ACS for A-4136/SCS for S-2675 (Land, Milam/Andrzejczak, Van Drew)** – Establishes Possession In Excess of Daily Limit Vessel License for black sea bass and summer flounder; dedicates fees therefrom to marine fisheries programs
- A-4147/S-2744 (Lampitt, Houghtaling, Zwicker/Ruiz, Corrado)** – Requires school districts and nonpublic schools to conduct audit of security features of buildings, grounds, and communication systems and to submit audit to NJ Office of Homeland Security and Preparedness and DOE

- A-4150/S-2742 (Lampitt, Jones, Timberlake/Ruiz, Corrado)** – Requires meeting between student and appropriate school personnel after multiple suspensions or proposed expulsion from public school to identify behavior or health difficulties
- A-4151/S-2745 (Swain, Tully, Jasey/Ruiz, Corrado)** – Requires school security training for persons employed by public and nonpublic schools in substitute capacity and for employees and volunteers of youth programs operated in school buildings
- A-4260/S-4335 (Timberlake, Giblin, Tucker, Caputo/Pou, Scutari)** – Prohibits sale of certain toy guns and imitation firearms
- A-4370/S-2919 (Carroll/A.M. Bucco)** – Increases membership of board of trustees of Washington Association of New Jersey
- A-4377/S-2934 (Benson, Land, DeCroce/Greenstein)** – Requires DOT and OIT to develop materials concerning capabilities of airports in NJ and establishes "Public Use Airports Task Force"
- A-4517/S-4341 (Wimberly, Speight, Reynolds-Jackson/Singleton, Cunningham)** – Establishes "New Jersey Eviction Crisis Task Force"
- A-4529/S-3191 (Mazzeo, Armato/Gopal, Andrezejczak)** – Concerns reimbursements to Superstorm Sandy-impacted homeowners subjected to contractor fraud
- A-4563/S-3096 (Zwicker, Benson/Greenstein, Gill)** – Prohibits use of bots to deceive person about origin and content of communication for certain commercial or election purposes
- A-4564/S-3087 (Zwicker, Freiman/Greenstein)** – Establishes "Voting Precinct Transparency Act;" requires filing of election district, county district, and municipal ward boundary data with Secretary of State for posting and download on official website with matching election results data
- A-4699/S-2938 (Moriarty, Burzichelli, Bramnick/Turner)** – Regulates annual report filing services
- A-4803/S-4211 (Greenwald, Johnson, Pintor Marin/Cryan, Vitale)** – Authorizes certain entities to directly bill Victims of Crime Compensation Office for counseling services provided to victims of firearm and stabbing crimes
- A-4822/S-3408 (Wimberly, Tully, Swain/Singleton, Greenstein)** – Permits municipalities to lease vacant municipal land for tiny home occupancy; directs DCA to enhance regulatory guidance on acceptable tiny home construction and use
- A-4904 wGR/S-3347 (Mukherji, Quijano, Mazzeo/Cryan, Sweeney)** – Concerns property taxes due and owing on real property owned by certain federal employees or contractors under certain circumstances
- A-4954/S-3368 (Quijano, Murphy, Carter/Singleton, Greenstein)** – Revises requirements for provision of counseling and support services to emergency services personnel
- ACS for A-4972/SCS for S-1490 (Moriarty/Beach, Scutari)** – Establishes certain consumer protections related to arbitration organizations
- A-4978 wGR/S-3498 (Timberlake, Zwicker, Vainieri Huttle/Greenstein, Cryan)** – Prohibits online education services from using and disclosing certain information, engaging in targeted advertising, and requires deletion of certain information in certain circumstances
- A-5023/S-3467 (McKnight, Mukherji, Chaparro, Chiaravalloti/Cunningham)** – Exempts from DOT permitting requirements certain signs not located in protected areas that have been approved by municipality
- A-5028/S-3523 (Mukherji, Conaway, Pintor Marin/Vitale, Diegnan)** – Establishes "James Nicholas Rentas's Law," revises "New Jersey SmokeFree Air Act"
- A-5029/S-3522 (Sumter, Reynolds-Jackson, Johnson/Rice, T. Kean)** – Requires New Jersey Office on Minority and Multicultural Health to study racial disparities on sexual and reproductive health of African-American women

A-5031/S-3455 (Speight, McKnight, Timberlake/Ruiz) – Requires hospital emergency departments to ask person of childbearing age about recent pregnancy history

A-5314/S-3692 (Zwicker, Milam, Mazzeo/Cryan, Ruiz) – Requires DHS to study social isolation occurring in certain population groups

A-5344/S-3833 (Mukherji, Vainieri Huttel, Milam/Gopal, Corrado) – Establishes uniform standard for acceptable proof of veteran status for veteran's ID cards and various State and local programs

A-5388/S-3895 (Speight, Pintor Marin, Greenwald/Greenstein, Ruiz) – Requires specialized in-service training regarding crime victims for police departments in certain high-crime areas

A-5389/S-3896 (Speight, Pintor Marin, Greenwald/Greenstein, Ruiz) – Requires training or experience in crime victims' rights for certain members of Victims of Crime Compensation Review Board

A-5432/S-3796 (Milam, Land/Andrzejczak) – Requires DEP Commissioner to establish individual transferable quota system for menhaden purse seine fishery

A-5445/S-3909 (Swain, Tully, Spearman/T. Kean, Corrado) – Requires AG to establish program to detect fentanyl in State's illegal drug supply and make information related to presence of fentanyl available in database accessible by law enforcement

A-5511/S-1852 (Spearman, Jones, Reynolds-Jackson/Turner, Cruz-Perez) – Revises certain penalties for illegal operation of snowmobile, all-terrain vehicle, or dirt bike

A-5580/S-3842 (Johnson, Moriarty, Greenwald/Weinberg, Sarlo) – Extends availability period for tax credits for certain expenses incurred for production of certain film and digital media content, raises annual cap related to film production, and provides for annual administration of film tax credits

A-5583/S-3919 (Pinkin, Lopez, Mukherji/Smith, Bateman) – Prohibits sale, lease, rent, or installation of certain equipment or products containing hydrofluorocarbons or other greenhouse gases

A-5630/S-3981 (Pintor Marin, Munoz, Reynolds-Jackson/Weinberg, Corrado) – Requires Civil Service Commission to establish and maintain hotline for State employees to submit reports of workplace discrimination and harassment

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A-5667/S-3933 (Mukherji, Vainieri Huttel, Armato, DeCroce, Karabinchak/Singer, Scutari) – "Charlie's Law"; requires pharmacy practice sites and hospice programs to furnish patients with information and means to safely dispose of unused prescription drugs and medications

A-5801/S-4064 (Coughlin, Houghtaling, Verrelli/Singleton, Sweeney) – Concerns responsibility of contractors for wage claims against subcontractors

A-5817/S-4263 (Mazzeo, Armato/Cunningham, Sweeney, C.A. Brown) – Allows certain persons to qualify for casino key employee license and casino employee registration

A-5916/S-4255 (Chiaravalloti, McKnight, Karabinchak/Cunningham, Weinberg) – Authorizes DOH to notify elected officials of financial distress of certain hospitals

A-5918/SCS for S-3741 and 4253 (Chiaravalloti, McKnight/Weinberg, Cunningham, Vitale) – Expands hospital reporting requirements

A-5970/S-4201 (Lopez, Speight, Chaparro/Codey) – Amends list of environmental infrastructure projects approved for long-term funding for FY2020 to include new projects, remove certain projects, and modify estimated loan amounts for certain projects

A-5971/S-4202 (Mukherji, Pintor Marin, Spearman/Bateman, Corrado) – Authorizes NJ Infrastructure Bank to expend additional sums to make loans for environmental infrastructure projects for FY2020

A-5972/S-4203 (Pinkin, Benson, Zwicker/Greenstein, Singleton) – Makes changes to New Jersey Infrastructure Bank's enabling act

A-5977/S-4282 (Greenwald, Downey, Vainieri Huttie/Vitale, Singleton) – Provides for establishment of Regional Health Hub Program as replacement to Accountable Care Organization Demonstration Project, and designates existing accountable care organizations and look-alike organizations as Regional Health Hubs

A-6119/S-4336 (Egan, Houghtaling/Madden) – Revises "The Public Works Contractor Registration Act" and amends definition of registered apprenticeship program

AJR-35/SJR-159 (McKnight, Chaparro, Chiaravalloti, DeCroce/Cunningham, Greenstein) – Designates third full week in March as "Domestic Violence Services Awareness Week" to bring awareness of services available to domestic violence victims

AJR-103/SJR-70 (Rooney, DePhillips, Murphy/Corrado) – Permanently designates January as "NUT Carcinoma Awareness Month" in New Jersey

AJR-118/SJR-157 (McKnight, Timberlake, McKeon/Pou, Madden) – Designates April of each year as "Financial Literacy Month" in New Jersey

AJR-180/SJR-112 (DeAngelo, McKnight, Murphy/Singleton, Corrado) – Designates February in each year as "Career and Technical Education Month" in New Jersey

Governor Murphy declined to sign the following bills, meaning they expire without becoming law:

S-691/A-657 (Ruiz, Pou/Jasey, Caputo, Pintor Marin, Sumter, Wimberly) – Requires that if a school district satisfies 80% or more of the required NJ Quality Single Accountability Continuum standards in an area of district effectiveness under State intervention, the State must return that area to local control

S-1083/A-544 (Cruz-Perez, Gopal/Mazzeo, Houghtaling, Holley, Dancer) – Establishes loan program and provides corporation business tax and gross income tax credits for establishment of new vineyards and wineries

S-2421/A-1030 (Smith, Bateman/Johnson, Kennedy, Benson, DeAngelo) – Concerns installation of electric vehicle charging stations in common interest communities

S-2425/A-3851 (Singleton, Andrzejczak/Conaway) – Revises law relating to common interest communities

S-2429/A-4028 (Scutari, Pou/Bramnick, Downey) – Requires automobile insurers to disclose policy limits upon request by an attorney under certain circumstances

S-2835/A-3926 (Singleton, Ruiz/Conaway, Lampitt, Murphy) – Requires public schools to administer written screenings for depression for students in certain grades

S-2897/A-1433 (Madden, Singer/Benson, Wimberly, Carter) – Requires DCA to establish procedures for inspection and abatement of mold hazards in residential buildings and school facilities, and certification programs for mold inspectors and mold hazard abatement workers

S-2957/A-4712 (Stack/Mukherji, Chaparro) – Establishes five-year moratorium on conversions of certain residential rental premises in qualified counties

S-2958/A-4535 (Sarlo, Oroho/Zwicker, DePhillips, DeCroce) – Establishes the "Energy Infrastructure Public-Private Partnership Act"

S-3062/A-2049 (Ruiz, Greenstein/Howarth, Benson, Murphy) – Provides corporation business tax and gross income tax credits for businesses that employ apprentices in DOL registered apprenticeships

S-3063/A-4655 (Ruiz/Armato, Vainieri Huttie, DeAngelo) – Provides tuition fee waiver apprenticeship courses

S-3137/A-1308 (Sweeney, Oroho, Singleton/Greenwald, Milam, Land) – The "Electronic Construction Procurement Act"

S-3252/A-4713 (Greenstein, Stack/DeAngelo, Quijano) – "New Townhouse Fire Safety Act"; requires automatic fire sprinkler systems in new townhomes

S-3263/A-4837 (T. Kean, Diegnan/Vainieri Huttle, Chiaravalloti, McKnight) – Revises and updates membership and purpose of Advisory Council on the Deaf and Hard of Hearing in DHS

S-3270/A-5095 (Pou/McKeon, Freiman, DeCroce) – Establishes certain requirements for stop loss insurance offered to small employers

S-3393/ACS for A-5384 and 5157 (Sarlo, Addiego/Mazzeo, Murphy, Houghtaling, Calabrese, Armato, Dancer) – Allows certain preserved farms to hold 14 special occasion events per year; imposes further event restrictions on residentially-exposed preserved farms

S-3770/A-6118 (Sarlo, Oroho, Sweeney/Greenwald, Jones) – Establishes "New Jersey Economic and Fiscal Policy Review Commission" to provide ongoing review of State and local tax structure, economic conditions, and related fiscal issues

S-3888/A-5585 (Ruiz/Dancer, Pintor Marin) – Extends document submission deadlines under Economic Redevelopment and Growth Grant program and Urban Transit Hub Tax Credit program

S-4035/A-5702 (Pou, Singleton/Wimberly, Reynolds-Jackson, Sumter) – Makes Fiscal Year 2020 supplemental appropriation of \$1,700,000 for Thomas Edison State University

S-4281/A-6094 (Smith, Diegnan/Danielsen, Pinkin) – Requires State to sell and convey to Educational Services Commission of New Jersey certain land and improvements known as Piscataway Regional Day School

S-4331/A-4727 (Diegnan, Madden/Karabinchak, Holley, Jones) – Requires person taking written examination for permit to watch video of rights and responsibilities of driver stopped by law enforcement; requires testing on rights and responsibilities of driver stopped by law enforcement

A-491/S-4340 (Jimenez/Sacco, Stack) – Enhances PFRS accidental death pension for surviving spouse by providing for minimum of \$50,000 annually

A-1044/S-1441 (Houghtaling, Downey, DiMaio, Space/Doherty, Madden) – Requires Director of Division of Taxation to examine feasibility of centralized property tax information system to verify property taxes paid by homestead property tax reimbursement claimants

A-1045/S-2856 (Houghtaling, Downey, Dancer/Gopal, Oroho) – Clarifies sales tax collection responsibilities of horse-boarding businesses in New Jersey

A-1526/S-1048 (Zwicker, Johnson/Vitale) – Concerns payment of independent contractors

A-2731/S-3407 (Taliaferro, Space/Sweeney, Oroho) – Removes statutory limitation on number of permits that may be issued by Division of Fish and Wildlife for the taking of beaver

A-4382/S-2815 (Pinkin, Lopez, Kennedy/Beach, Smith) – Requires paint producers to implement or participate in paint stewardship program

A-4463/S-3927 (Freiman, Egan, Karabinchak/Oroho, Andrzejczak) – Establishes "Electronic Permit Processing Review System"

A-4788/S-3880 (Karabinchak, Freiman, Calabrese/Diegnan) – Establishes expedited construction inspection program

A-5072/S-3496 (Karabinchak, Johnson, Mukherji/Greenstein, Cryan) – "Defense Against Porch Pirates Act"; creates new category of theft, with penalties including mandatory restitution and community service, for taking package delivered to residence by cargo carrier

A-5446/S-3907 (Land, Reynolds-Jackson, Verrelli/T. Kean, Lagana) – Requires reporting of opioid deaths

A-5629/S-3980 (Pintor Marin, Munoz/Weinberg, Corrado) – Clarifies provisions concerning disclosure of existence and content of discrimination or harassment complaints; requires certain disclosures to person against whom complaint is made

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ACS for A-5922 and 5923/SCS for S-4223 and 4224 (Conaway, Vainieri Huttle, Lopez, Pinkin/Vitale, Sweeney) – Revises requirements for sale of tobacco and vapor products; increases penalties for prohibited sales; increases fees for cigarette and vapor business licensure

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