

27:26A-1

LEGISLATIVE HISTORY CHECKLIST
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(Employee trip reduction)

NJSA: 27:26A-1

LAWS OF: 1996 CHAPTER: 121

BILL NO: S498

SPONSOR(S): Scott

DATE INTRODUCED: January 22, 1996

ASSEMBLY: ---

SENATE: Transportation

AMENDED DURING PASSAGE: Yes Senate committee substitute
(2R) enacted

DATE OF PASSAGE: ASSEMBLY: October 21, 1996

SENATE: May 30, 1996

DATE OF APPROVAL: November 1, 1996

FOLLOWING STATEMENTS ARE ATTACHED IF AVAILABLE:

SPONSOR STATEMENT: Yes Statements adopted
6-24-96 & 9-26-96

COMMITTEE STATEMENT: ASSEMBLY: No

SENATE: Yes

FISCAL NOTE: No

VETO MESSAGE: No

MESSAGE ON SIGNING: Yes

FOLLOWING WERE PRINTED:

REPORTS: No

HEARINGS: No

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[Second Reprint]

SENATE COMMITTEE SUBSTITUTE FOR
SENATE, Nos. 498 and 927

STATE OF NEW JERSEY

ADOPTED MAY 9, 1996

Sponsored by Senators SCOTT, CAFIERO and ZANE

1 AN ACT concerning employer trip reduction programs, amending and
2 supplementing various sections of the statutory law and repealing
3 sections 1 ²and 2, sections 5 through 7, sections 9² through 13,
4 and section 15 of P.L.1992, c.32.

5

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

8

9 1. (New section) As authorized by Section 182(d)(1) of the Clean
10 Air Act as amended by Pub.L.104-70, the Commissioner of
11 Environmental Protection shall submit a revision of the State
12 Implementation Plan submitted to the Environmental Protection
13 Agency pursuant to the Clean Air Act removing provisions of the
14 State Implementation Plan requiring employers to reduce work-related
15 vehicle trips and miles traveled by employees.

16

17 ²2. (New section) In order to facilitate compliance with Section
18 182(d)(1) of the Clean Air Act as amended by Pub.L. 104-70,
19 requiring that the State of New Jersey achieve emission reductions
20 equivalent to those that would have been achieved with the provisions
21 of the State Implementation Plan which are to be removed pursuant to
22 this 1996 amendatory and supplementary act requiring employers to
23 reduce work-related vehicle trips and miles traveled by employees,
24 and to take steps to continue the congestion reduction measures as
25 provided in P.L.1992, c.32 (C.27:26A-1 et seq.):

26

27 a. The Commissioner of Transportation, in consultation with the
Commissioner of Environmental Protection, is authorized to adopt

EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is 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 floor amendments adopted June 24, 1996.

² Assembly floor amendments adopted September 26, 1996.

1 rules and regulations pursuant to the "Administrative Procedure Act,"
2 P.L.1968, c.410 (C.52:14B-1 et seq.), continuing the Travel Demand
3 Management Program established pursuant to section 5 of P.L.1992,
4 c.32 (C.27:26A-5) but only to the extent authorized by this 1996
5 amendatory and supplementary act. The program shall continue the
6 studies and transportation control measures provided in section 4 of
7 P.L.1992, c.32 (C.27:26A-1) and in lieu of the mandatory compliance
8 plans required by section 5 of P.L.1992, c.32 (C.27:26A-5), repealed
9 by this 1996 amendatory and supplementary act, the program shall
10 establish a voluntary employer trip reduction program. The
11 regulations may continue or revise the definitions and other provisions
12 contained in the regulations establishing the mandatory employer trip
13 reduction program, N.J.A.C. 16:50-1.1, as appropriate for a voluntary
14 program.

15 b. The Commissioner of Environmental Protection shall report to
16 the Legislature not later than 180 days after the effective date of this
17 1996 amendatory and supplementary act, as to what measures the
18 commissioner proposes to recommend to ensure the State's compliance
19 with the Clean Air Act, in light of the statutory provisions repealed by
20 this 1996 amendatory and supplementary act, accompanying the report
21 with drafts of any legislative bills which the commissioner proposes for
22 consideration by the Legislature if, in the commissioner's opinion, any
23 such bills are required for this purpose.²

24

25 ²[2.] ³ (New section) In order to certify to the Director of the
26 Division of Taxation, in the Department of the ¹[Treasurer]
27 Treasury¹, eligibility for the tax benefits provided under ²section 1 of²
28 P.L.1993, c. 150 (C.27:26A-15) and section 1 of P.L.1993, c.108
29 (C.54A:6-23), the Commissioner of Transportation shall adopt
30 regulations, pursuant to the "Administrative Procedure Act,"
31 P.L.1968, c.410 (C.52:14B-1 et seq.), establishing the procedure by
32 which an employer may register with the Department of
33 Transportation as a participant in ²[an] a voluntary² employer trip
34 reduction program and the criteria to be met by ²[an] that² employer
35 trip reduction program using alternative means of commuting to
36 receive certification for providing commuter transportation benefits.

37 ²[As used in this section:

38 "Alternative means of commuting" means travel between a person's
39 place of residence and place of employment or termini near those
40 places, other than in a motor vehicle occupied by one person.
41 Alternative means of commuting include, but are not limited to, public
42 transportation, car pools, van pools, bus pools, ferries, bicycling,
43 telecommuting and walking, which may be used in conjunction with
44 such strategies as flextime, staggered work hours, compressed work
45 weeks and like measures.

46 "Commuter transportation benefit" means the cost to employers of

1 providing benefits to an employee for utilizing an alternative means of
2 commuting and the cost of providing services and facilities which
3 would encourage or facilitate use by employees of alternative means
4 of commuting. The benefit shall include the costs of parking by
5 employees at park-and-ride lots.】²

6

7 ²4. (New section) All balances remaining in the "Travel Demand
8 Management Program Account" created pursuant to section 9 of
9 P.L.1992, c.32 (C.27:26A-9) are hereby transferred to the Department
10 of Transportation for use by the department to effectuate the purposes
11 of this 1996 amendatory and supplementary act, including, but not
12 limited to, grants to transportation management associations
13 (TMA's).²

14

15 ²5. Section 3 of P.L.1992, c.3 (C.27:26A-3) is amended to read
16 as follows:

17 3. As used in this amendatory and supplementary act:

18 【"Affected area" means a geographic area designated by regulation
19 of the department pursuant to section 5 of this amendatory and
20 supplementary act which is considered a highly congested area or is a
21 non-attainment area for which transportation control measures are
22 required under the Clean Air Act.

23 "Affected employer" means an employer which employs 100 or
24 more employees at a work location and which is required by this
25 amendatory and supplementary act to file a compliance plan.】

26 "Alternative means of commuting" means travel between a person's
27 place of residence and place of employment or termini near those
28 places, other than in a motor vehicle occupied by one person.
29 Alternative means of commuting include, but are not limited to, public
30 transportation, car pools, van pools, bus pools, ferries, bicycling,
31 telecommuting and walking, which may be used in conjunction with
32 such strategies as flextime, staggered work hours, compressed work
33 weeks and like measures.

34 【"Average Passenger Occupancy" or "(APO)" means the average
35 passenger occupancy of vehicles commuting to an employer's worksite
36 during peak periods, as specified by formula or formulas prescribed by
37 regulation of the department.

38 "Average Vehicle Occupancy" or "(AVO)" means the average
39 vehicle occupancy of the region as a whole of vehicles commuting to
40 worksites during peak periods, as specified by a formula or formulas
41 prescribed by regulation of the department.

42 "Bus pool" means a bus service, usually administered by an
43 employer, with limited pickup at destination stops, guaranteed seats,
44 and advanced ticket purchase. Club buses are bus pools administered
45 by the riders.

46 "Car pool" means a group of two or more persons commuting on

1 a regular basis to and from work by means of a vehicle with a seating
2 capacity of nine passengers or less.】

3 "Clean Air Act" means the federal Clean Air Act, as amended by
4 Pub. L. 101-549 (42 U.S.C. s. 7401 et seq.) and as subsequently
5 amended or supplemented.

6 "Commissioner" means the Commissioner of Transportation.

7 "Commuter transportation benefit" means the cost to employers of
8 providing benefits to an employee for utilizing an alternative means of
9 commuting and the cost of providing services and facilities which
10 would encourage or facilitate use by employees of alternative means
11 of commuting. The benefit shall include the costs of parking by
12 employees at park-and-ride lots.

13 【"Compliance plan" or "plan" means the plan required by section
14 5 of this amendatory and supplementary act and any regulations issued
15 thereunder.】

16 "Department" means the New Jersey Department of
17 Transportation.

18 "Employee" means an employee hired or employed by the employer
19 and who reports to the employer's work location, as specified by
20 regulation of the department.

21 【"Employee vehicle" means a motor vehicle used by employees in
22 commutation to work.】

23 "Employer" means any person, partnership, association,
24 corporation, trust, legal representative or any organized group of
25 persons which hires or employs employees and shall also include all
26 public and quasi-public employers, including without limitation the
27 United States and any of its governmental instrumentalities, the State
28 of New Jersey and its instrumentalities and subdivisions, and all State
29 and bi-State authorities, corporations, commissions, boards and like
30 bodies.

31 【"Government employer" means the United States and any of its
32 governmental instrumentalities, the State of New Jersey and any of its
33 instrumentalities and subdivisions, except independent government
34 employers.

35 "High occupancy vehicle" means a vehicle which is used to
36 transport two or more persons and shall include public transportation,
37 car pool, van pool and other vehicles as determined by regulation of
38 the department.

39 "Independent government employer" means an independent or
40 semi-autonomous State authority, corporation, commission, board or
41 like body which does not receive State appropriations and shall also
42 include any bi-State authority which has work locations within the
43 State and the South Jersey Port Corporation notwithstanding that it
44 may receive a State appropriation.

45 "Peak periods" means those hours of peak travel as designated by
46 regulation of the department.】

1 "Program" means the Travel Demand Management Program [to
2 be] established pursuant to section 5 of [this amendatory and
3 supplementary act] P.L.1992, c.32 (C.27:26A-5) and continued
4 pursuant to P.L.19 , c. (C.) (now before the Legislature as
5 this bill).

6 ["Public transportation" means rail passenger service, motorbus
7 regular route service, paratransit service, and motorbus charter service
8 or other transportation services available to the traveling public whose
9 purpose is to carry passengers between two or more points, as may be
10 determined by regulation of the department.

11 "Region" means a geographic area in which the level of average
12 vehicle occupancy is determined by the department and may be
13 coterminous or not with an affected area.

14 "State department or agency" means a department or agency of the
15 Executive, Legislative or Judicial branches of State Government other
16 than independent government employers.]

17 "Transportation management association" or "TMA" means a
18 nonprofit corporation approved by the department as coordinating
19 transportation services, including but not limited to public
20 transportation, van pools, car pools, bicycling and pedestrian modes,
21 as well as strategies such as flex time, staggered work hours, and
22 compressed work weeks, for corporations, employees, developers,
23 individuals and other groups.

24 "Travel demand management" or "TDM" means a system of
25 actions whose purpose is to alleviate traffic-related problems through
26 improved management of vehicle trip demand. These actions, which
27 are primarily directed at commuter travel, are structured to reduce the
28 dependence on and use of single occupancy vehicles, or to alter the
29 timing of travel to other, less congested time periods or both.

30 ["Van pool" means seven or more persons commuting on a regular
31 basis to and from work by means of a vehicle with a seating
32 arrangement designed to carry not more than 15 adult passengers.

33 "Work location" or "location" means an area, building, grouping
34 of buildings or set of contiguous buildings or portion thereof, under
35 the ownership, operation, or control of a single employer where
36 employees perform work.]²

37 (cf: P.L.1992, c.32, s.3)

38

39 ²[3.] 6.² Section 1 of P.L.1993, c.150 (C.27:26A-15) is amended
40 to read as follows:

41 1. a. An [affected] employer that is a taxpayer subject to the
42 provisions of the Corporation Business Tax Act (1945), P.L.1945,
43 c.162 (C.54:10A-1 et seq.), the "Financial Business Tax Law (1946),"
44 P.L.1946, c.174 (C.54:10B-1 et seq.), "The Savings Institution Tax
45 Act," P.L.1973, c.31 (C.54:10D-1 et seq.), the tax imposed on marine

1 insurance companies pursuant to R.S.54:16-1 et seq., the tax imposed
2 on fire insurance companies pursuant to R.S.54:17-4 et al., the tax
3 imposed on insurers generally, pursuant to P.L.1945, c.132
4 (C.54:18A-1 et seq.), the public utility franchise tax, public utilities
5 gross receipts tax and public utility excise tax imposed pursuant to
6 P.L.1940, c.4, and P.L.1940, c.5 (C.54:30A-16 et seq. and
7 C.54:30A-49 et seq.), or that is a taxpayer in respect of a distributive
8 share of partnership income under the "New Jersey Gross Income Tax
9 Act," N.J.S.54A:1-1 et seq., which provides commuter transportation
10 benefits as defined in section [3 of P.L.1992, c.32 (C.27:26A-3)] ²[2
11 of P.L.1992, c.32 (C.27:26A-3)] (now before the Legislature as this bill)] ²3 of
12 P.L.1992, c.32 (C.27:26A-3) shall be allowed a credit against that tax
13 equal to 5% of the cost of commuter transportation benefits for the
14 ²[relevant] ² accounting or privilege period, ²[as appropriate,]
15 beginning on or after January 1, 1994 and ending not later than
16 January 1, 1995 ² subject to the limitations of subsection b. of this
17 section. For accounting or privilege periods beginning on or after
18 January 1, 1995, but ending not later than December 31, ²[2004]
19 2007 ², the credit allowed under this section shall be 10% of the cost
20 of commuter transportation benefits for the relevant accounting or
21 privilege period, as appropriate, subject to the limitations of subsection
22 b. of this section. ²Notwithstanding the provisions of this section to
23 the contrary, a taxpayer which filed a certified compliance plan with
24 the Department of Transportation required by section 5 of P.L.1992,
25 c.32 (C.27:26A-5) on or before May 31, 1996, shall be allowed a
26 credit against that tax equal to 15% of the cost of commuter
27 transportation benefits for the accounting or privilege periods ending
28 on and after July 31, 1996 but ending not later than June 30, 1997, for
29 the relevant accounting or privilege period, as appropriate, subject to
30 the limitations of subsection b. of this section. ² In the case of a
31 taxpayer receiving partnership income, an offset against that income
32 subject to the limitations in paragraph (5) of subsection b. of this
33 section shall be considered the credit.

34 b. (1) The credit granted a taxpayer for an accounting or privilege
35 period shall not exceed the per employee limit multiplied by the
36 number of employees participating in alternative means of commuting
37 at the work location. The per employee limit shall be \$36 for the
38 accounting or privilege periods beginning on and after January 1, 1994
39 but before January 1, 1995, ²[and] ²\$72 ²for the accounting or
40 privilege period beginning on or after January 1, 1995 but before
41 January 1, 1997 and \$100 ² for those periods thereafter.
42 ²Notwithstanding the provisions of this section to the contrary, the per
43 employee limit for a taxpayer which filed a certified compliance plan
44 with the Department of Transportation required by section 5 of
45 P.L.1992 c.32 (C.27:26A-5) on or before the plan submittal date

1 established by the department and which was filed on or before
2 May 31, 1996, shall be \$150 for the accounting or privilege periods
3 ending on or after July 31, 1996 but ending not later than June 30,
4 1997.² For those periods beginning on or after January 1, 1995, the
5 Director of the Division of Taxation, in the Department of the
6 Treasury, shall adjust the limit, rounded down to the nearest dollar, in
7 proportion to the change in the average consumer price index for all
8 urban consumers in the New York and Northeastern New Jersey and
9 the Philadelphia areas, as reported by the United States Department of
10 Labor, from calendar year 1994 to the calendar year ending
11 immediately before the appropriate period.

12 (2) The taxpayer may only claim a credit for providing commuter
13 transportation benefits based upon a direct expenditure made after the
14 taxpayer has registered with ²the Department of Transportation² and
15 the taxpayer's employer trip reduction program ²has² been certified
16 ²for providing commuter transportation benefits² by the
17 ~~Department~~ Department of Transportation as prescribed in
18 ~~subsection c. of section 5 of P.L.1992, c.32 (C.27:26A-5);~~ provided
19 that a taxpayer shall continue to be eligible for the credit as long as the
20 taxpayer remains in substantial compliance with subsections d., e., f.
21 and h. of section 5 of P.L.1992, c.32 (C.27:26A-5); and provided
22 further that the commissioner may allow additional time for the
23 taxpayer to comply with subsections d., e., f. and h. of section 5 of
24 P.L.1992, c.32 (C.27:26A-5) before a credit amount is disallowed for
25 an affected employer; however, a credit amount shall be disallowed if
26 the taxpayer fails to comply with section 5 of P.L.1992, c.32
27 (C.27:26A-5) within three years from the due date of the tax return
28 reflecting a liability against which a credit was claimed] section
29 ²[2] 3² of P.L.19. c. (C.) (now before the Legislature as this bill).
30 ²Notwithstanding any provisions of P.L. , c. (C.) (now before
31 the Legislature as this bill) to the contrary, the tax credit eligibility and
32 reporting requirements found at N.J.A.C.16:50-15 shall remain in
33 effect until such time as the Department of Transportation adopts new
34 regulations pursuant to section 3 of P.L. , c. (C.) (now before
35 the Legislature as this bill).²

36 (3) The amount of the credit allowed under this section for an
37 accounting or privilege period shall not exceed 50% of the tax liability
38 which would be otherwise due for any one of the taxes enumerated in
39 subsection a. of this section after first applying the credits, if any,
40 allowed under any other law and shall not reduce the amount of tax
41 liability to less than the statutory minimum provided in subsection (e)
42 of section 5 of P.L.1945, c.162 (C.54:10A-5), section 3 of P.L.1946,
43 c.174 (C.54:10B-3) or section 3 of P.L.1973, c.31 (C.54:10D-3), as
44 may be applicable.

45 (4) A taxpayer having liability for more than one of the taxes
46 enumerated in subsection a. of this section for an accounting or

1 privilege period shall allocate the credit amount available for that
 2 period to the liabilities for that period in the proportion that each
 3 liability bears to the total of the liabilities for that period, and each
 4 apportioned amount of credit shall be applied to only one amount of
 5 liability.

6 (5) A partnership shall not be allowed a credit under this section
 7 directly. A partnership shall be entitled to reduce total partnership
 8 income distributed to the partners and subject to tax under subsection
 9 k. of N.J.S.54A:5-1 by the lesser of 71.5 percent of the amount of
 10 commuter transportation benefits provided pursuant to law or \$515 for
 11 each employee receiving such benefits. For accounting and privilege
 12 periods beginning on or after January 1, 1995, but ending no later than
 13 December 31, ²[2004] 2007², the reduction to partnership income
 14 allowed under this section shall be the lesser of 143 percent of the cost
 15 of commuter transportation benefits provided or \$1,030 for each
 16 employee receiving such benefits for the relevant accounting or
 17 privilege period, as appropriate, subject to the limitations of subsection
 18 b. of this section.

19 ²[¹(6) Notwithstanding the provisions of paragraph (1) of this
 20 subsection, the per employee limit for a taxpayer which has filed a
 21 compliance plan with the Department of Transportation required by
 22 section 5 of P.L.1992, c.32 (C.27:26A-5) on or before the effective
 23 date of P.L.19 , c. (now before the Legislature as this bill) shall be
 24 twice the per employee limit as determined pursuant to paragraph (1)
 25 of this subsection. The Department of Transportation shall certify to
 26 the Director of the Division of Taxation a list of all employers which
 27 are eligible to claim the per employee limit under this paragraph.¹]²

28 c. Each employee who receives money towards commuter
 29 transportation benefits from the employee's employer as an advance,
 30 a reimbursement, or both, shall furnish suitable proof to the employer,
 31 in the form of receipts, ticket stubs or the like, that the employee
 32 utilized monies provided by the employer for an alternative means of
 33 commuting, as defined pursuant to section [3 of P.L.1992, c.32
 34 (C.27:26A-3)] ²[2 of P.L.19 , c. (C.)](now before the Legislature
 35 as this bill)] 3 of P.L.1992, c.32 (C.27:26A-3)².

36 d. For the purposes of verifying eligibility for the credit, the
 37 [commissioner] Commissioner of Transportation shall certify to the
 38 Director of the Division of Taxation a list of those employers which
 39 have registered with the department[, or have an approved compliance
 40 plan or an approved amended compliance plan]and have [an
 41 approved] a certified ²voluntary² employer trip reduction program.
 42 ²An employer trip reduction program of an employer who is a member
 43 of a TMA shall be considered certified by the department. "A member
 44 of a TMA" shall be defined in regulations promulgated by the
 45 department pursuant to section 3 of P.L.19 , c. (C.) (now before

1 the Legislature as this bill).² The list shall be provided to the Director
2 of the Division of Taxation within 90 days of registration [and within
3 210 days of each submission of a compliance plan or each amended
4 compliance plan].

5 e. The taxpayer shall file with the department a schedule of the
6 expenditures for which the taxpayer has claimed a credit pursuant to
7 this section on any tax return filed with the Director of the Division of
8 Taxation, in such form and pursuant to such rules as shall be
9 prescribed by the commissioner in consultation with the Director of
10 the Division of Taxation. [The department shall provide the Director
11 of the Division of Taxation with the schedule and such other
12 information as is required pursuant to subsection j. of section 5 of
13 P.L.1992, c.32 (C.27:26A-5).]

14 (cf: P.L.1993, c.150, s.1)

15

16 ²[4.] L² Section 1 of P.L.1993, c.108 (C.54A:6-23) is amended
17 to read as follows:

18 1. a. For the purposes of the "New Jersey Gross Income Tax
19 Act," N.J.S.54A:1-1 et seq., "gross income" shall not include employer
20 provided commuter transportation benefits as defined pursuant to
21 section [3 of P.L.1992, c.32 (C.27:26A-3)] ²[2 of P.L.19 , c.
22 (C.)](now before the Legislature as this bill)]³ of P.L.1992, c.32
23 (C.27:26A-3)², up to and including the limit per taxable year per
24 employee pursuant to subsection b. of this section. Should an
25 employee receive commuter transportation benefits in excess of those
26 limits in a taxable year, only the amount in excess of those limits shall
27 be included in gross income. If an employee receives money towards
28 commuter transportation benefits from the employee's employer, as an
29 advance, a reimbursement, or both, the employee shall furnish suitable
30 proof to the employer in the form of receipts, ticket stubs or the like
31 that the employee used the employer provided money for alternative
32 means of commuting as defined pursuant to section [3 of P.L.1992,
33 c.32 (C.27:26A-3)] ²[2 of P.L.19 , c. (C.)](now before the
34 Legislature as this bill)] ³ of P.L.1992, c.32 (C.27:26A-3)².

35 b. The limit per taxable year per employee shall be \$720 for the
36 taxable years beginning on and after January 1, 1993 but before
37 January 1, ²[1994] 1997. The limit per taxable year per employee
38 shall be \$1,000 for the taxable years beginning on and after January 1,
39 1997². For taxable years ²[thereafter]beginning on or after January
40 1, 1994², the director shall adjust the limit, rounded down to the
41 nearest \$5, in proportion to the change in the average consumer price
42 index for all urban consumers in the New York and Northeastern New
43 Jersey and the Philadelphia areas, as reported by the United States
44 Department of Labor, from calendar year 1993 to the calendar year
45 ending immediately before the taxable year.

1 c. The exclusion provided by subsection a. of this section shall not
2 apply to any commuter transportation benefit unless such benefit is
3 provided in addition to and not in lieu of any compensation otherwise
4 payable to the employee.

5 ²[¹d. Notwithstanding the provisions of subsection b. of this
6 section the limit per taxable year for an employee receiving commuter
7 transportation benefits on the effective date of P.L.19 , c. (now
8 before the Legislature as this bill) from an employer which filed a
9 compliance plan with the Department of Transportation required by
10 section 5 of P.L.1992, c.32 (C.27:26A-5) on or before the effective
11 date of P.L.19 , c. (now before the Legislature as this bill) shall be
12 twice the limit as determined by subsection b. of this section. An
13 employer which filed a compliance plan on or before the effective date
14 of this P.L.19 , c. (now before the Legislature as this bill) shall
15 certify to the Director of the Division of Taxation a list of employees
16 receiving commuter transportation on the effective date of P.L.19 ,
17 c. (now before the Legislature as this bill).¹]²

18 (cf: P.L.1993, c.108, s.1)

19
20 ²[5. N.J.S.54A:7-2 is amended to read as follows:

21 54A:7-2. Information statement for employee or recipient of other
22 payments. Every employer or payor of a pension or annuity required
23 to deduct and withhold tax under this act from the wages of an
24 employee or from the payment of a pension or annuity, or an employer
25 who would have been required so to deduct and withhold tax if an
26 employee had claimed no more than one withholding exemption, shall
27 furnish to each such employee, or pension or annuity recipient or the
28 estate thereof, in respect of the wages or pension or annuity payments
29 paid by such employer or payor to such employee or pension or
30 annuity recipient during the calendar year on or before February 15 of
31 the succeeding year, or, if his employment or pension or annuity is
32 terminated before the close of such calendar year, within 30 days from
33 the date on which the last payment of the wages or pension or annuity
34 is made, a written statement as prescribed by the director showing the
35 amount of wages or pension or annuity payments paid by the employer
36 or payor to the employee or pension or annuity recipient, the cost of
37 commuter transportation benefits, as defined pursuant to section [3 of
38 P.L.1992, c.32 (C.27:26A-3)]² of P.L.19 , c. (C.)(now before the
39 Legislature as this bill) , excludable by the employee pursuant to
40 section 1 of P.L.1993, c.108 (C.54A:6-23), and the cost of such
41 benefits not so excludable, provided by the employer to the employee,
42 the amount deducted and withheld as tax, the amount deducted and
43 withheld as worker contributions for unemployment and disability
44 insurance as provided under the New Jersey Unemployment

1 Compensation Law, and such other information as the director shall
2 prescribe.

3 (cf: P.L.1993, c.108, s.2)]²

4

5 ²[6.] 8.² ²[Sections 1 through 13 (inclusive) and section 15 of
6 P.L.1992, c. 32 (C.27:26A-1 through 13 and 27:26A-14) are
7 repealed.] The following are repealed: P.L.1992, c.32, ss. 1-2, 5-7,
8 9-13, and 15 (C.27:26A-1 through 27:26A-2, 27:26A-5 through
9 27:26A-7, 27:26A-9 through 27:26A-13, and 27:26A-14).²

10

11 ²[7.] 9.² This act shall take effect immediately.

12

13

14

15

16 Repeals mandatory employer trip reduction programs; authorizes tax
17 benefits for voluntary programs.

SENATE, No. 498

STATE OF NEW JERSEY

INTRODUCED JANUARY 22, 1996

By Senator SCOTT

1 AN ACT concerning employer trip reduction programs and repealing
2 P.L.1992, c.32.

3
4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

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7 1. As authorized by Section 182(d)(1) of the Clean Air Act as
8 amended by Pub.L.104-70, the Commissioner of Environmental
9 Protection shall submit a revision of the State Implementation Plan
10 submitted to the Environmental Protection Agency pursuant to the
11 Clean Air Act removing provisions of the State Implementation Plan
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13 traveled by employees.

14
15 2. Sections 1 through 13 (inclusive) and section 15 of P.L.1992,
16 c.32 (C.27:26A-1 through 13 and 27:26A-14) are repealed.

17
18 3. This act shall take effect immediately.

19
20
21 STATEMENT

22
23 The 1990 amendments to the federal Clean Air Act required states,
24 such as New Jersey, in severe non-attainment areas for ozone to
25 include programs requiring employers to implement programs to
26 reduce work-related vehicle trips and miles traveled by employees in
27 their State Implementation Plans (SIPs). The Clean Air Act was
28 recently amended, Pub.L.104-70, to make such programs an optional
29 part of a State's SIP. The Clean Air Act now authorizes a State to
30 remove such programs from its SIP, if the State notifies the
31 Environmental Protection Agency that the State has undertaken, or
32 will undertake, one or more alternative methods to achieve emission
33 reductions equivalent to those to be achieved by the employer trip
34 reduction program.

35 This bill directs the Commissioner of Environmental Protection to
36 so notify the EPA and to remove the mandated employer trip reduction
37 program from New Jersey's SIP. The bill also repeals current State

- 1 law mandating employers to undertake employer trip reduction
- 2 programs,
- 3
- 4
- 5 _____
- 6
- 7 Repeals law requiring employer trip reduction programs.

SENATE, No. 927

STATE OF NEW JERSEY

INTRODUCED MARCH 14, 1996

By Senators CAFIERO and ZANE

1 AN ACT concerning employer trip reduction programs, amending and
2 supplementing various sections of the statutory law and repealing
3 P.L.1992, c.32.

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

7
8 1. (New section) As authorized by Section 182(d)(1) of the Clean
9 Air Act as amended by Pub.L.104-70, the Commissioner of
10 Environmental Protection shall submit a revision of the State
11 Implementation Plan submitted to the Environmental Protection
12 Agency pursuant to the Clean Air Act removing provisions of the
13 State Implementation Plan requiring employers to reduce work-related
14 vehicle trips and miles traveled by employees.

15
16 2. (New section) In order to certify to the Director of the Division
17 of Taxation eligibility for the tax benefits provided under P.L.1993,
18 c.150 (C.27:26A-15) and P.L.1993, c.108 (C.54A:6-23), the
19 Commissioner of Transportation shall adopt regulations, pursuant to
20 the "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et
21 seq.), establishing the procedure by which an employer may register
22 with the Department of Transportation as a participant in an employer
23 trip reduction program and the criteria to be met by an employer trip
24 reduction program using alternative means of commuting to receive
25 certification for providing commuter transportation benefits.

26 As used in this section:

27 "Alternative means of commuting" means travel between a person's
28 place of residence and place of employment or termini near those
29 places, other than in a motor vehicle occupied by one person.
30 Alternative means of commuting include, but are not limited to, public
31 transportation, car pools, van pools, bus pools, ferries, bicycling,
32 telecommuting and walking, which may be used in conjunction with
33 such strategies as flextime, staggered work hours, compressed work
34 weeks and like measures.

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 "Commuter transportation benefit" means the cost to employers of
2 providing benefits to an employee for utilizing an alternative means of
3 commuting and the cost of providing services and facilities which
4 would encourage or facilitate use by employees of alternative means
5 of commuting. The benefit shall include the costs of parking by
6 employees at park-and-ride lots.

7

8 3. Section 1 of P.L.1993, c.150 (C.27:26A-15) is amended to read
9 as follows:

10 1. a. An **affected** employer that is a taxpayer subject to the
11 provisions of the Corporation Business Tax Act (1945), P.L.1945,
12 c.162 (C.54:10A-1 et seq.), the "Financial Business Tax Law (1946),"
13 P.L.1946, c.174 (C.54:10B-1 et seq.), "The Savings Institution Tax
14 Act," P.L.1973, c.31 (C.54:10D-1 et seq.), the tax imposed on marine
15 insurance companies pursuant to R.S.54:16-1 et seq., the tax imposed
16 on fire insurance companies pursuant to R.S.54:17-4 et al., the tax
17 imposed on insurers generally, pursuant to P.L.1945, c.132
18 (C.54:18A-1 et seq.), the public utility franchise tax, public utilities
19 gross receipts tax and public utility excise tax imposed pursuant to
20 P.L.1940, c.4, and P.L.1940, c.5 (C.54:30A-16 et seq. and
21 C.54:30A-49 et seq.), or that is a taxpayer in respect of a distributive
22 share of partnership income under the "New Jersey Gross Income Tax
23 Act," N.J.S.54A:1-1 et seq., which provides commuter transportation
24 benefits as defined in section **[3 of P.L.1992, c.32 (C.27:26A-3)] 2 of**
25 P.L. 19, c. (C.)(now before the Legislature as this bill) shall be
26 allowed a credit against that tax equal to 5% of the cost of commuter
27 transportation benefits for the relevant accounting or privilege period,
28 as appropriate, subject to the limitations of subsection b. of this
29 section. For accounting or privilege periods beginning on or after
30 January 1, 1995, but ending not later than December 31, 2004, the
31 credit allowed under this section shall be 10% of the cost of commuter
32 transportation benefits for the relevant accounting or privilege period,
33 as appropriate, subject to the limitations of subsection b. of this
34 section. In the case of a taxpayer receiving partnership income, an
35 offset against that income subject to the limitations in paragraph (5) of
36 subsection b. of this section shall be considered the credit.

37 b. (1) The credit granted a taxpayer for an accounting or privilege
38 period shall not exceed the per employee limit multiplied by the
39 number of employees participating in alternative means of commuting
40 at the work location. The per employee limit shall be \$36 for the
41 accounting or privilege periods beginning on and after January 1, 1994
42 but before January 1, 1995, and \$72 for those periods thereafter. For
43 those periods beginning on or after January 1, 1995, the Director of
44 the Division of Taxation, in the Department of the Treasury, shall
45 adjust the limit, rounded down to the nearest dollar, in proportion to
46 the change in the average consumer price index for all urban

1 consumers in the New York and Northeastern New Jersey and the
2 Philadelphia areas, as reported by the United States Department of
3 Labor, from calendar year 1994 to the calendar year ending
4 immediately before the appropriate period.

5 (2) The taxpayer may only claim a credit for providing commuter
6 transportation benefits based upon a direct expenditure made after the
7 taxpayer has registered with and the taxpayer's employer trip
8 reduction program been certified by the [department] Department of
9 Transportation as prescribed in [subsection c. of section 5 of
10 P.L.1992, c.32 (C.27:26A-5); provided that a taxpayer shall continue
11 to be eligible for the credit as long as the taxpayer remains in
12 substantial compliance with subsections d., e., f. and h. of section 5 of
13 P.L.1992, c.32 (C.27:26A-5); and provided further that the
14 commissioner may allow additional time for the taxpayer to comply
15 with subsections d., e., f. and h. of section 5 of P.L.1992, c.32
16 (C.27:26A-5) before a credit amount is disallowed for an affected
17 employer; however, a credit amount shall be disallowed if the taxpayer
18 fails to comply with section 5 of P.L.1992, c.32 (C.27:26A-5) within
19 three years from the due date of the tax return reflecting a liability
20 against which a credit was claimed] section 2 of P.L.19__ , c.
21 (C.)(now before the Legislature as this bill).

22 (3) The amount of the credit allowed under this section for an
23 accounting or privilege period shall not exceed 50% of the tax liability
24 which would be otherwise due for any one of the taxes enumerated in
25 subsection a. of this section after first applying the credits, if any,
26 allowed under any other law and shall not reduce the amount of tax
27 liability to less than the statutory minimum provided in subsection (e)
28 of section 5 of P.L.1945, c.162 (C.54:10A-5), section 3 of P.L.1946,
29 c.174 (C.54:10B-3) or section 3 of P.L.1973, c.31 (C.54:10D-3), as
30 may be applicable.

31 (4) A taxpayer having liability for more than one of the taxes
32 enumerated in subsection a. of this section for an accounting or
33 privilege period shall allocate the credit amount available for that
34 period to the liabilities for that period in the proportion that each
35 liability bears to the total of the liabilities for that period, and each
36 apportioned amount of credit shall be applied to only one amount of
37 liability.

38 (5) A partnership shall not be allowed a credit under this section
39 directly. A partnership shall be entitled to reduce total partnership
40 income distributed to the partners and subject to tax under subsection
41 k. of N.J.S.54A:5-1 by the lesser of 71.5 percent of the amount of
42 commuter transportation benefits provided pursuant to law or \$515 for
43 each employee receiving such benefits. For accounting and privilege
44 periods beginning on or after January 1, 1995, but ending no later than
45 December 31, 2004, the reduction to partnership income allowed
46 under this section shall be the lesser of 143 percent of the cost of

1 commuter transportation benefits provided or \$1,030 for each
2 employee receiving such benefits for the relevant accounting or
3 privilege period, as appropriate, subject to the limitations of subsection
4 b. of this section.

5 c. Each employee who receives money towards commuter
6 transportation benefits from the employee's employer as an advance,
7 a reimbursement, or both, shall furnish suitable proof to the employer,
8 in the form of receipts, ticket stubs or the like, that the employee
9 utilized monies provided by the employer for an alternative means of
10 commuting, as defined pursuant to section [3 of P.L.1992, c.32
11 (C.27:26A-3)]2 of P.L.19 . c. (C.)(now before the Legislature
12 as this bill).

13 d. For the purposes of verifying eligibility for the credit, the
14 **[commissioner]** Commissioner of Transportation shall certify to the
15 Director of the Division of Taxation a list of those employers which
16 have registered with the department[, or have an approved compliance
17 plan or an approved amended compliance plan]and have [an
18 approved] a certified employer trip reduction program. The list shall
19 be provided to the Director of the Division of Taxation within 90 days
20 of registration [and within 210 days of each submission of a
21 compliance plan or each amended compliance plan].

22 e. The taxpayer shall file with the department a schedule of the
23 expenditures for which the taxpayer has claimed a credit pursuant to
24 this section on any tax return filed with the Director of the Division of
25 Taxation, in such form and pursuant to such rules as shall be
26 prescribed by the commissioner in consultation with the Director of
27 the Division of Taxation. [The department shall provide the Director
28 of the Division of Taxation with the schedule and such other
29 information as is required pursuant to subsection j. of section 5 of
30 P.L.1992, c.32 (C.27:26A-5).]

31 (cf: P.L.1993, c.150, s.1)

32

33 4. Section 1 of P.L.1993, c.108 (C.54A:6-23) is amended to read
34 as follows:

35 1. a. For the purposes of the "New Jersey Gross Income Tax Act,"
36 N.J.S.54A:1-1 et seq., "gross income" shall not include employer
37 provided commuter transportation benefits as defined pursuant to
38 section [3 of P.L.1992, c.32 (C.27:26A-3)] 2 of P.L. 19 . c.
39 (C.)(now before the Legislature as this bill) , up to and including the
40 limit per taxable year per employee pursuant to subsection b. of this
41 section. Should an employee receive commuter transportation benefits
42 in excess of those limits in a taxable year, only the amount in excess
43 of those limits shall be included in gross income. If an employee
44 receives money towards commuter transportation benefits from the
45 employee's employer, as an advance, a reimbursement, or both, the

1 employee shall furnish suitable proof to the employer in the form of
2 receipts, ticket stubs or the like that the employee used the employer
3 provided money for alternative means of commuting as defined
4 pursuant to section **[3 of P.L.1992, c.32 (C.27:26A-3)]** 2 of P.L.19,
5 c. (C.)(now before the Legislature as this bill).

6 b. The limit per taxable year per employee shall be \$720 for the
7 taxable years beginning on and after January 1, 1993 but before
8 January 1, 1994. For taxable years thereafter, the director shall adjust
9 the limit, rounded down to the nearest \$5, in proportion to the change
10 in the average consumer price index for all urban consumers in the
11 New York and Northeastern New Jersey and the Philadelphia areas,
12 as reported by the United States Department of Labor, from calendar
13 year 1993 to the calendar year ending immediately before the taxable
14 year.

15 c. The exclusion provided by subsection a. of this section shall not
16 apply to any commuter transportation benefit unless such benefit is
17 provided in addition to and not in lieu of any compensation otherwise
18 payable to the employee.

19 (cf: P.L.1993, c.108, s.1)

20

21 5. N.J.S.54A:7-2 is amended to read as follows:

22 54A:7-2. Information statement for employee or recipient of other
23 payments. Every employer or payor of a pension or annuity required
24 to deduct and withhold tax under this act from the wages of an
25 employee or from the payment of a pension or annuity, or an employer
26 who would have been required so to deduct and withhold tax if an
27 employee had claimed no more than one withholding exemption, shall
28 furnish to each such employee, or pension or annuity recipient or the
29 estate thereof, in respect of the wages or pension or annuity payments
30 paid by such employer or payor to such employee or pension or
31 annuity recipient during the calendar year on or before February 15 of
32 the succeeding year, or, if his employment or pension or annuity is
33 terminated before the close of such calendar year, within 30 days from
34 the date on which the last payment of the wages or pension or annuity
35 is made, a written statement as prescribed by the director showing the
36 amount of wages or pension or annuity payments paid by the employer
37 or payor to the employee or pension or annuity recipient, the cost of
38 commuter transportation benefits, as defined pursuant to section **[3 of**
39 **P.L.1992, c.32 (C.27:26A-3)]**2 of P.L.19, c. (C.)(now before the
40 Legislature as this bill) , excludable by the employee pursuant to
41 section 1 of P.L.1993, c.108 (C.54A:6-23), and the cost of such
42 benefits not so excludable, provided by the employer to the employee,
43 the amount deducted and withheld as tax, the amount deducted and
44 withheld as worker contributions for unemployment and disability
45 insurance as provided under the New Jersey Unemployment

1 Compensation Law, and such other information as the director shall
2 prescribe.

3 (cf: P.L.1993, c.108, s.2)

4

5 6. Sections 1 through 13 (inclusive) and section 15 of P.L.1992,
6 c.32 (C.27:26A-1 through 13 and 27:26A-14) are repealed.

7

8 7. This act shall take effect immediately.

9

10

11

STATEMENT

12

13 The 1990 amendments to the federal Clean Air Act required states,
14 such as New Jersey, in severe non-attainment areas for ozone to
15 include programs requiring employers to implement programs to
16 reduce work-related vehicle trips and miles traveled by employees in
17 their State Implementation Plans (SIPs). The Clean Air Act was
18 recently amended, Pub.L.104-70, to make such programs an optional
19 part of a State's SIP. The Clean Air Act now authorizes a State to
20 remove such programs from its SIP, if the State notifies the
21 Environmental Protection Agency that the State has undertaken, or
22 will undertake, one or more alternative methods to achieve emission
23 reductions equivalent to those to be achieved by the employer trip
24 reduction program.

25

26 This bill directs the Commissioner of Environmental Protection to
27 so notify the EPA and to remove the mandated employer trip reduction
28 program from New Jersey's SIP. The bill repeals current State law
29 mandating employers to undertake employer trip reduction programs,
30 but maintains the tax benefits established for such participation as an
31 incentive for employers to continue to encourage alternative means of
32 commuting by providing commuter transportation benefits. In order
33 that the Commissioner of Transportation may certify to the Director
34 of the Division of Taxation eligibility for the tax benefits, the bill
35 directs the commissioner to adopt regulations establishing the
36 procedure to register with the Department of Transportation and the
37 criteria to be met for an employer trip reduction program employing
38 alternative means of commuting to receive certification for providing
39 commuter transportation benefits.

40

41

42

43

44 Repeals mandatory employer trip reduction programs; authorizes tax
benefits for voluntary programs.

SENATE TRANSPORTATION COMMITTEE

STATEMENT TO

SENATE COMMITTEE SUBSTITUTE FOR
SENATE, Nos. 498 and 927

STATE OF NEW JERSEY

DATED: MAY 9, 1996

The Senate Transportation Committee favorably reports a Senate Committee Substitute for Senate Bill Nos. 498 and 927.

The 1990 amendments to the federal Clean Air Act required states, such as New Jersey, in severe non-attainment areas for ozone to include provisions requiring employers to implement programs to reduce work-related vehicle trips and miles traveled by employees in their State Implementation Plans (SIPs). The Clean Air Act was recently amended, Pub.L.104-70, to make such provisions an optional part of a State's SIP. The Clean Air Act now authorizes a State to remove such provisions from its SIP, if the State notifies the Environmental Protection Agency that the State has undertaken, or will undertake, one or more alternative methods to achieve emission reductions equivalent to those to be achieved by the employer trip reduction program.

This substitute bill directs the Commissioner of Environmental Protection to so notify the EPA and to remove the mandated employer trip reduction program from New Jersey's SIP. The bill repeals current State law mandating employers to undertake employer trip reduction programs, but maintains the tax benefits established for such participation as an incentive for employers to continue to encourage alternative means of commuting by providing commuter transportation benefits. In order that the Commissioner of Transportation may certify to the Director of the Division of Taxation eligibility for the tax benefits, the substitute bill directs the commissioner to adopt regulations establishing the procedure by which an employer may register with the Department of Transportation and the criteria to be met for an employer trip reduction program employing alternative means of commuting to receive certification for providing commuter transportation benefits.

STATEMENT TO
SENATE COMMITTEE SUBSTITUTE FOR
SENATE, Nos. 498 and 927

with Assembly Floor Amendments
(Proposed By Assemblyman GREGG)

ADOPTED: JUNE 24, 1996

This bill would repeal current State law mandating employers to undertake employer trip reduction programs, but maintain the tax benefits established for such participation as an incentive for employers to continue to encourage alternative means of commuting by providing commuter transportation benefits. These Assembly amendments would provide increased tax benefits to those employers and their employees who had filed compliance plans pursuant to the "New Jersey Traffic Congestion and Air Pollution Control Act."

[Corrected Copy]
STATEMENT TO

[First Reprint]

SENATE COMMITTEE SUBSTITUTE FOR
SENATE, Nos. 498 and 927

with Assembly Floor Amendments
(Proposed By Assemblyman GREGG)

ADOPTED: SEPTEMBER 26, 1996

P.L.1992, c.32 (C.27:26A-1 et seq.), the "New Jersey Traffic Congestion and Air Pollution Act," established the Travel Demand Management Program which contained both transportation control measures as well as a mandatory employer trip reduction program established by regulation. The present amendments, rather than repealing the entire act, enable certain sections of the act to be retained which will permit the continuation of the transportation control measures element of the program, as well as provide for the establishment of a voluntary employer trip reduction program by regulation. The provisions permitting a mandatory employer trip reduction program, with its attendant registration fees and penalties, are repealed.

In addition, the amendments change the tax provisions of this bill. For the period January 1, 1995 through December 31, 2007, rather than through 2004, employers are entitled to a 10% tax credit. However, employers are permitted a 15% tax credit through June 30, 1997 if they filed a certified compliance plan with the Department of Transportation (DOT) on or before May 31, 1996. The per employee limit is raised to \$100 for the period on and after January 1, 1997. For those taxpayers which filed a certified compliance plan with DOT on or before the plan submittal date if on or before May 31, 1996, the credit would be \$150 for the period not later than June 30, 1997. These per employer limit changes are in lieu of the doubling of the per employer limit contained in the original bill.

As far as employee income exclusions from the New Jersey Gross Income Tax are concerned, the amendments increase the current \$720 exclusion to \$1,000 for the taxable years beginning on and after January 1, 1997. This is in lieu of the doubling of the exclusion contained in the original bill, though the amendments apply this to an employee receiving commuter transportation benefits not only to employees of employers which had filed a compliance plan with the DOT before the effective date of this bill.

With these amendments this bill is identical to A-1491 (2R), as amended by the General Assembly.

7/27/01
GG!



OFFICE OF THE GOVERNOR NEWS RELEASE

CN-001

TRENTON, NJ 08625

CONTACT: Becky Taylor
Jayne Rebovich
(609)777-2600

RELEASE: Fri., Nov. 1, 1996

Gov. Christie Whitman has signed legislation which repeals mandatory employer trip reduction (ETR) programs and encourages voluntary compliance by commuters and employers by offering tax benefits and other incentives. The voluntary ETR program is designed to achieve equivalent air quality benefits. The Governor also signed three additional bills and an executive order.

“Our commitment to improving our air remains as strong as it ever was,” said Gov. Whitman. “We see absolutely no compromise in meeting our goals, but we are convinced we can achieve emission reductions in ways that are smarter and less intrusive on people’s lifestyles.”

“This new approach will achieve the dual goals of improving our air quality while at the same time taking advantage of new technologies and alternative transportation strategies that will reduce air pollution,” she said.

The legislation provides incentives for continued employer participation in the voluntary ETR program. It extends and increases certain business tax credits for employers through 2007. The bill increases available tax credits for employers who have filed compliance plans with the Department of Transportation.

The state intends to offset any loss in emissions benefits through other transportation-related air quality improvement strategies. These strategies will include increased financial support for employer assistance through the Transportation Management Association network,

a transportation capital investment program and the use of emerging technologies such as alternative fuel vehicles and improved catalytic converters on government diesel truck fleets.

The legislation, **S-498/A-1491**, was sponsored by Senators John Scott (R-Bergen/Essex/Passaic) James Cafiero (R-Cape May/Atlantic/Cumberland) and Raymond Zane (D-Salem/Cumberland/Gloucester) and Assemblymen Guy Gregg (R-Sussex/Hunterdon/Morris) and Michael Carroll (R-Morris).

The Employer Trip Reduction program was mandated by the federal Clean Air Act Amendments of 1990 and accompanying state legislation in 1992 to address air quality problems in certain states, including New Jersey. The goal of the program was to reduce traffic congestion and auto emissions contributing to mobile source pollution. In December of 1995, the U.S. Congress passed legislation giving states the ability to make the ETR program optional, provided that sufficient air quality benefits are achieved.

The Governor has also signed the following:

A-2362/S-1591, sponsored by Assemblymen Alan Augustine (R-Middlesex/Morris/Somerset/Union) and Wilfredo Caraballo (D-Essex) and Senate President Donald Di Francesco (R-Middlesex/Morris/Somerset/Union) and Senate Minority Leader John Lynch (D-Middlesex/Somerset/Union), authorizes appointments to district boards of elections of up to two members unaffiliated with a political party. This bill amends previous law which specified that county boards of elections must fill all positions of district boards of elections with members of the two principal political parties.

A-1698/S-1004, sponsored by Assembly Minority Leader Joseph Doria (D-Hudson) and Assembly Member Richard Bagger (R-Middlesex/Morris/Somerset/Union) and Senators John Bennett (R-Monmouth) and John Adler (D-Camden), regulates certain music license practices. The bill regulates business practices between societies, or owners of copyrighted music, and the proprietor, bar or restaurant owners, with whom they contract to allow public performance of copyrighted music. The regulations include a requirement that societies make available certain information regarding the music in their repertory so that a proprietor can make an informed decision about buying a license.