

54A: 9-25.9

LEGISLATIVE HISTORY CHECKLIST
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(Battleship NJ Memorial)

NJSA: 54A:9-25.9

LAWS OF: 1995 **CHAPTER:** 299

BILL NO: A2726

SPONSOR(S): Azzolina and others

DATE INTRODUCED: April 27, 1995

COMMITTEE: **ASSEMBLY** Appropriations
SENATE: ---

AMENDED DURING PASSAGE: Yes Amendments during passage
First reprint enacted denoted by superscript numbers

DATE OF PASSAGE: **ASSEMBLY:** June 18, 1995
SENATE: December 18, 1995

DATE OF APPROVAL: December 22, 1995

FOLLOWING STATEMENTS ARE ATTACHED IF AVAILABLE:

SPONSOR STATEMENT: Yes

COMMITTEE STATEMENT: **ASSEMBLY:** Yes
SENATE: No

FISCAL NOTE: No

VETO MESSAGE: No

MESSAGE ON SIGNING: Yes

FOLLOWING WERE PRINTED:

REPORTS: No

HEARINGS: No

KBP:pp

[FIRST REPRINT]
ASSEMBLY, No. 2726

STATE OF NEW JERSEY

INTRODUCED APRIL 27, 1995

By Assemblyman AZZOLINA, Assemblywoman J. SMITH
and Assemblyman Doria

1 AN ACT concerning voluntary contributions through gross income
2 tax returns to support the establishment, operation and
3 maintenance of the Battleship New Jersey Memorial,
4 supplementing chapter 9 of Title 54A of the New Jersey
5 Statutes.

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

9 1. Each taxpayer shall have the opportunity to indicate on the
10 taxpayer's New Jersey gross income tax return that a portion of
11 the taxpayer's tax refund or an enclosed contribution be
12 deposited in the Battleship New Jersey Memorial Fund
13 established pursuant to this act. The Director of the Division of
14 Taxation shall provide each taxpayer with the opportunity to
15 indicate the taxpayer's preference on the tax return to
16 contribute to the fund in substantially the following way:

17 "Battleship New Jersey Memorial Fund: I wish to contribute
18 \$5□, \$10□, other amount \$ □ to this fund."

19 2. There is established in the Department of the Treasury a
20 special fund to be known as the Battleship New Jersey Memorial
21 Fund. The State Treasurer shall deposit into the fund net
22 contributions collected pursuant to this act. All moneys
23 deposited in the Battleship New Jersey Memorial Fund shall be
24 annually appropriated:

25 a. to the U.S.S. New Jersey Battleship Commission to support
26 the acquisition and relocation of the U.S.S. New Jersey Battleship
27 to New Jersey and;

28 b. after the relocation of the battleship to a permanent berth
29 in New Jersey, to the Battleship New Jersey ¹[Memorial]¹
30 Foundation to support the maintenance and operation of the
31 U.S.S. New Jersey as a memorial and museum. The Chair of the
32 U.S.S. New Jersey Battleship Commission shall provide written
33 notification to the State Treasurer when the U.S.S. New Jersey
34 has been relocated and dedicated in New Jersey as a permanent
35 memorial and museum.

36 3. Any costs incurred by the Division of Taxation for
37 collection or administration attributable to this act may be
38 deducted from receipts collected pursuant to section 1 of this
39 act, as determined by the Director of the Division of Budget and
40 Accounting in the Department of the Treasury.

41 4. This act shall take effect immediately ¹[and apply to
42 taxable years beginning on and after January 1, 1995], but shall
43 remain inoperative until January 1 next following enactment¹.

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 AAP committee amendments adopted June 1, 1995.

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3 Provides for a checkoff for taxpayers to make voluntary
4 contributions on gross income tax returns to support the
5 Battleship New Jersey Memorial.

STATEMENT

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This bill provides taxpayers with the opportunity to make a voluntary contribution to support the Battleship New Jersey Memorial through the use of a checkoff on the New Jersey Gross Income Tax return. The U.S.S. New Jersey Battleship is one of the largest battleships ever to serve the United States Navy and is also one of four Iowa class battleships that fought in World War II. The U.S.S. New Jersey is also the most decorated warship in American Naval history. Funds from this checkoff would initially be used to acquire and relocate the U.S.S. New Jersey from its current berth in Bremerton, Washington to New Jersey where a permanent mooring for the ship will be created. After the ship has been permanently enshrined as a museum and memorial, the funds from this checkoff will be used for operation and maintenance of the Battleship New Jersey Memorial.

Provides for a checkoff for taxpayers to make voluntary contributions on gross income tax returns to support the Battleship New Jersey Memorial.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 2726

with Assembly committee amendments

STATE OF NEW JERSEY

DATED: JUNE 1, 1995

The Assembly Appropriations Committee reports favorably Assembly Bill No. 2726, with committee amendments.

Assembly Bill No. 2726, as amended, creates the Battleship New Jersey Memorial Fund and provides for a tax refund checkoff to appear on State gross income tax returns permitting taxpayers to make voluntary contributions to help relocate the U.S.S. New Jersey Battleship in the State as a permanent memorial and museum.

Funds from the checkoff would initially be used to acquire and relocate the U.S.S. New Jersey from its current berth in Bremerton, Washington, to New Jersey where a permanent mooring for the ship will be created. After the ship is permanently dedicated as a museum and memorial, the funds from this checkoff will be used for the operation and maintenance.

According to the sponsor, the U.S.S. New Jersey Battleship is one of the largest battleships ever to serve the United States Navy and is also one of four Iowa class battleships that fought in World War II. The U.S.S. New Jersey is also the most decorated warship in American Naval history.

At present, there are four tax refund checkoffs authorized for the State gross income tax return: Endangered Wildlife Conservation Fund, the Children's Trust Fund, the Vietnam Veterans' Memorial Fund, and the Breast Cancer Research Fund.

FISCAL IMPACT:

The implementation of this bill will have no impact on the General Fund. The Division of Taxation may incur some administrative expenses; however, the division may recoup these costs from the contributions. The amount of taxpayer contributions to this new checkoff fund cannot be predicted.

The checkoffs currently authorized have resulted in the following amounts of contributions in tax returns filed in 1994 for tax year 1993: \$355,768 to the Endangered Wildlife Conservation fund; \$325,420 to the Children's Trust Fund; and \$218,011 to the Vietnam Veterans' Memorial Fund. The Breast Cancer Research Fund was signed into law in January 1995 and will first appear as a checkoff on the 1995 gross income tax return.

COMMITTEE AMENDMENTS:

The committee amended the bill at the suggestion of the Department of Treasury to change the effective date to January 1 next following enactment. If the bill is enacted in 1995, the checkoff will become effective January 1, 1996, with contributions to the fund to begin with income tax returns filed in early 1997 for the 1996 tax year. Also, a technical amendment was made to the current name of the foundation.

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OFFICE OF THE GOVERNOR NEWS RELEASE

CN-001

Contact: BECKY TAYLOR
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Release: TUESDAY,
DEC. 26, 1995

Gov. Christie Whitman has signed legislation that allows taxpayers to make voluntary contributions on their gross income tax returns to support the Battleship New Jersey Memorial.

The bill, A2726/S1985, calls for funds from the income tax checkoffs to be used initially to acquire the U.S.S. New Jersey from its current berth in Bremerton, Washington, and relocate it to New Jersey, where a permanent mooring for the ship will be created.

After the ship has been permanently enshrined as a museum and memorial, checkoff funds will be used for the operation and maintenance of the Battleship New Jersey Memorial.

The U.S.S. New Jersey Battleship is one of the largest battleships ever to serve the United States Navy and is also one of the four Iowa class battleships that fought in World War II. It is also the most decorated warship in American Naval history.

The income tax checkoff bill, which Gov. Whitman signed on Friday, was sponsored by Assemblyman Joseph Azzolina and Assemblywoman Joann H. Smith (both R-Middlesex, Monmouth) as well as Senator Robert Littell (R-Sussex, Hunterdon, Morris). The checkoff will first appear on the 1997 income tax forms.