

54A: 9-25.4

LEGISLATIVE HISTORY CHECKLIST
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NJSA: 54A:9-25.4 (Children's Trust Fund--tax refund write off)

LAWS OF: 1991

CHAPTER: 287

Bill No: S3366

Sponsor(s): Cowan and others

Date Introduced: March 25, 1991

Committee: Assembly: Health and Human Services

Senate: Revenue, Finance

Amended during passage: Yes Amendments during passage
denoted by asterisks.

Date of Passage: Assembly: August 22, 1991

Senate: July 15, 1991

Date of Approval: September 20, 1991

Following statements are attached if available:

Sponsor statement: Yes

Committee Statement: Assembly: Yes

Senate: No

Fiscal Note: No

Veto Message: No

Message on signing: No

Following were printed:

Reports: No

Hearings: No

KBG/dgw

[FIRST REPRINT]

SENATE, No. 3366

STATE OF NEW JERSEY

INTRODUCED MARCH 25, 1991

By Senators COWAN, O'CONNOR,
MENEDEZ and McMANIMON

1 AN ACT concerning ¹[the Children's Trust Fund]¹ gross income
2 tax ¹[refund] return¹ ¹[check-off] checkoffs¹ and amending
3 P.L.1985, c.197 ¹and P.L.1981, c.170¹.

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

7 1. Section 2 of P.L.1985, c.197 (C.54A:9-25.4) is amended to
8 read as follows:

9 2. a. There is established in the Department of the Treasury a
10 special fund to be known as the "Children's Trust Fund."

11 b. Each taxpayer ¹[who is due a tax refund on his taxes paid
12 pursuant to Title 54A of the New Jersey Statutes]¹ shall have the
13 opportunity to indicate on his ¹New Jersey gross income¹ tax
14 return that a portion of his tax refund ¹or an enclosed
15 contribution¹ be deposited in the special fund. The Director of
16 the Division of Taxation in the Department of the Treasury shall
17 provide each taxpayer with the opportunity to indicate his
18 preference on the tax return in substantially the following
19 manner:

20 Children's Trust Fund: I wish to contribute [\$2 ,] \$5 , \$10 ,
21 other amount \$, [of my tax refund] to this fund.

22 The State Treasurer shall deposit into the fund all moneys
23 designated for the fund pursuant to this act.

24 (cf: P.L.1985, c.197, s.2)

25 ¹2. Section 2 of P.L.1981, c.170 (C.54A:9-25.2) is amended to
26 read as follows:

27 2. There is hereby established in the Department of the
28 Treasury a special fund to be known as the "Endangered and
29 Nongame Species of Wildlife Conservation Fund." Each taxpayer
30 [who is due a tax refund on his taxes paid pursuant to Title 54A of
31 the New Jersey Statutes] shall have the opportunity to indicate
32 on his New Jersey gross income tax return that a portion of his
33 tax refund or an enclosed contribution be deposited in such fund.
34 The Director of the Division of Taxation shall provide the
35 taxpayer with the opportunity to indicate his preference on the
36 tax return in substantially the following way:

37 Endangered and Nongame Species of Wildlife Conservation

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 Senate SRF committee amendments adopted June 27, 1991.

1 Fund: I wish to contribute [\$2 ,] \$5 , \$10 , other amount \$
2 , [of of my tax refund] to this fund.

3 The State Treasurer shall deposit into the fund all moneys
4 designated for the fund pursuant to this supplementary act.¹

5 (cf: P.L.1981, c.170, s.1)

6 ¹[2.] 3.¹ This act shall take effect immediately and apply to
7 taxable years ending at least 90 days after enactment.

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STATE TAXATION

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12 Increases value of "Children's Trust Fund" and "Endangered and
13 Nongame Species of Wildlife Conservation Fund" gross income
14 tax return check-off options.

SENATE, No. 3366

STATE OF NEW JERSEY

INTRODUCED MARCH 25, 1991

By Senators COWAN, O'CONNOR,
MENENDEZ and McMANIMON

1 AN ACT concerning the Children's Trust Fund gross income tax
2 refund check-off and amending P.L.1985, c.197.

3

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

6 1. Section 2 of P.L.1985, c.197 (C.54A:9-25.4) is amended to
7 read as follows:

8 2. a. There is established in the Department of the Treasury a
9 special fund to be known as the "Children's Trust Fund."

10 b. Each taxpayer who is due a tax refund on his taxes paid
11 pursuant to Title 54A of the New Jersey Statutes shall have the
12 opportunity to indicate on his tax return that a portion of his tax
13 refund be deposited in the special fund. The Director of the
14 Division of Taxation in the Department of the Treasury shall
15 provide each taxpayer with the opportunity to indicate his
16 preference on the tax return in substantially the following
17 manner:

18 Children's Trust Fund: I wish to contribute [\$2 ,] \$5 , \$10 ,
19 other amount \$, of my tax refund to this fund.

20 The State Treasurer shall deposit into the fund all moneys
21 designated for the fund pursuant to this act.

22 (cf: P.L.1985, c.197, s.2)

23 2. This act shall take effect immediately and apply to taxable
24 years ending at least 90 days after enactment.

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STATEMENT

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29 This bill alters the options on the gross income tax form for
30 deposits from tax refunds into the Children's Trust Fund. Under
31 this bill, the options for deposits into the fund would be \$5, \$10
32 and "other amount." At present the options are \$2, \$5 and \$10.

33 Money deposited in the Children's Trust Fund is awarded as
34 grants to public and private agencies for programs and services
35 for the prevention of child abuse and neglect. The grants are
36 awarded by the Child Life Protection Commission through a
37 competitive evaluation process. In the most recent annual grant
38 cycle the commission awarded grants totalling \$707,000 to 35

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.

39 agencies. These recipients were selected from among 113
40 applicants requesting a total of \$3.2 million.

41 Most of the money to support these grants comes from the
42 refund check-off on State income tax forms. Over 90,000
43 taxpayers donated a total of more than \$450,000 from their 1989
44 New Jersey gross income tax refunds, a 36% increase from the
45 previous year.

46 This bill will encourage and enable taxpayers to make more
47 generous contributions to enhance this important grant program.

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50 STATE TAXATION

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52 Increases value of Children's Trust Fund gross income tax refund
53 check-off options.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

[FIRST REPRINT]

SENATE, No. 3366

STATE OF NEW JERSEY

DATED: AUGUST 1, 1991

The Assembly Appropriations Committee reports favorably Senate Bill No. 3366 (1R).

Senate Bill No. 3366 (1R), alters the options on the gross income tax form for deposits into the Children's Trust Fund and the Endangered and Nongame Species of Wildlife Conservation Fund. Under this bill, the options for deposits into the fund would be \$5, \$10 and "other amount." At present the options are \$2, \$5 and \$10. In addition the bill makes clear that taxpayers who are not due income tax refunds may nonetheless elect to submit a contribution with their income tax return.

Money deposited in the Children's Trust Fund is awarded as grants to public and private agencies for programs and services for the prevention of child abuse and neglect. The grants are awarded by the Child Life Protection Commission through a competitive evaluation process. In the most recent annual grant cycle the commission awarded grants totalling \$707,000 to 35 agencies. These recipients were selected from among 113 applicants requesting a total of \$3.2 million. Most of the money to support these grants comes from the refund check-off on State income tax forms. Over 90,000 taxpayers donated a total of more than \$450,000 from their 1989 New Jersey gross income tax refunds.

The money contributed to Endangered and Nongame Species of Wildlife Conservation Fund is used by the Department of Environmental Protection to restore, protect and maintain the State's endangered and nongame wildlife resources. An advisory council reviews the department's use of these funds.

Senate Bill No.3366 (1R) is identical to Assembly Bill No. 5062, as amended.

FISCAL IMPACT:

No fiscal note has been prepared for this bill. The bill may entail some administrative expenses in the Division of Taxation.

SENATE REVENUE, FINANCE AND
APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 3366

with committee amendments

STATE OF NEW JERSEY

DATED: JUNE 27, 1991

The Senate Revenue, Finance and Appropriations Committee reports favorably Senate Bill No. 3366 with committee amendments.

Senate Bill No. 3366, with committee amendments, alters the options on the gross income tax form for deposits into the Children's Trust Fund and the Endangered and Nongame Species of Wildlife Conservation Fund. Under this bill, the options for deposits into the fund would be \$5, \$10 and "other amount." At present the options are \$2, \$5 and \$10. In addition the bill makes clear that taxpayers who are not due income tax refunds may nonetheless elect to submit a contribution with their income tax return.

Money deposited in the Children's Trust Fund is awarded as grants to public and private agencies for programs and services for the prevention of child abuse and neglect. The grants are awarded by the Child Life Protection Commission through a competitive evaluation process. In the most recent annual grant cycle the commission awarded grants totalling \$707,000 to 35 agencies. These recipients were selected from among 113 applicants requesting a total of \$3.2 million. Most of the money to support these grants comes from the refund check-off on State income tax forms. Over 90,000 taxpayers donated a total of more than \$450,000 from their 1989 New Jersey gross income tax refunds.

The money contributed to Endangered and Nongame Species of Wildlife Conservation Fund is used by the Department of Environmental Protection to restore, protect and maintain the State's endangered and nongame wildlife resources. An advisory council reviews the department's use of these funds.

COMMITTEE AMENDMENTS:

The committee amendments clarify that taxpayers who are not due income tax refunds may nonetheless elect to submit a contribution with their income tax return to either the Children's Trust Fund or the Endangered and Nongame Species of Wildlife Conservation Fund.

The amendments also provide the same options for contributions to the Wildlife Fund that the original bill provides for the Children's Trust Fund.

FISCAL IMPACT:

No fiscal note has been prepared for this bill. The bill may entail some administrative expenses in the Division of Taxation.