

LEGISLATIVE FISCALESTIMATE:

Yes

VETO MESSAGE:

No

GOVERNOR'S PRESS RELEASE ON SIGNING:

No

FOLLOWING WERE PRINTED:

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REPORTS:

No

HEARINGS:

No

NEWSPAPER ARTICLES:

Yes

"Aid for veterans and changes to Megan's Law among the 100 bills Christie signed," Burlington County Times, 1-23-13.

LAW/KR

§§1,3 –
C.38A:3-6.2a &
38A:3-6.2b
§4 –
C.54A:9-25.33
§5 - Note

P.L.2013, CHAPTER 239, *approved January 17, 2014*
Assembly Committee Substitute for
Assembly, No. 2011

1 **AN ACT** establishing the New Jersey Homeless Veterans Grant
2 Program and allowing voluntary contributions on gross income
3 tax returns to support homeless veterans, amending Title 38A
4 and supplementing Title 54A of the New Jersey Statutes.

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

8
9 1. (New Section) This act shall be known and may be cited as
10 the “New Jersey Homeless Veterans Grant Program Act.”

11
12 2. N.J.S.38A:3-6 is amended to read as follows:
13 38A:3-6. Under the direction of the Governor, the Adjutant
14 General shall:

15 (a) Exercise control over the affairs of the Department of
16 Military and Veterans’ Affairs and in connection therewith make
17 and issue such regulations governing the work of the Department of
18 Military and Veterans’ Affairs and the conduct of its employees as
19 may, in his judgment, be necessary or desirable.

20 (b) Be the request officer of the Department of Military and
21 Veterans’ Affairs within the meaning of such term as defined in
22 section 1 of P.L. 1944, c. 112 (C. 52:27B-1).

23 (c) (Deleted by amendment, P.L. 1988, c. 138.)

24 (d) Command the organized militia of the State, with
25 responsibility for recruiting, mobilization, administration, training,
26 discipline, equipping, supply and general efficiency thereof. He
27 may issue such regulations and delegate such command functions as
28 he shall deem necessary. The regulations so issued shall, insofar as
29 possible, conform to the federal laws and regulations concerning the
30 same.

31 (e) Maintain the archives and be the custodian of the records
32 and papers required, by laws or regulations, to be filed with the
33 Department of Military and Veterans’ Affairs.

34 (f) Supervise, administer and coordinate those activities of the
35 selective service system for which the Governor is responsible.

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.

- 1 (g) Acquire by gift, grant, purchase, exchange, eminent domain,
2 or in any other lawful manner, in the name of and for the use of the
3 State of New Jersey, all those parcels of land as shall be necessary
4 for armories and other militia facilities, and supervise the design,
5 construction, alteration, maintenance and repair of said property.
- 6 (h) Establish and maintain such headquarters as may be required
7 for the militia.
- 8 (i) Exercise the powers vested in him and perform such other
9 duties and functions as required of him by the Governor and by
10 federal and State laws and regulations.
- 11 (j) Exercise all of the functions, powers and duties heretofore
12 vested in the Director of the Division on Veterans' Programs and
13 Special Services.
- 14 (k) Appoint and remove officers and other personnel employed
15 within the department, subject to the provisions of N.J.S. 38A:3-8
16 and Title 11A of the New Jersey Statutes and other applicable
17 statutes, except as herein otherwise specifically provided.
- 18 (l) Have authority to organize and maintain an administrative
19 division and to assign to employment therein secretarial, clerical
20 and other assistants in the department or the Adjutant General's
21 Office for the purpose of providing centralized support to all
22 segments of the department, including budgeting, personnel
23 administration and oversight of equal opportunity programs.
- 24 (m) Perform, exercise and discharge the functions, powers and
25 duties of the department through such divisions as may be
26 established by this act or otherwise by law.
- 27 (n) Organize the work of the department in divisions not
28 inconsistent with the provisions of this act and in bureaus and other
29 organizational units as the Adjutant General may determine to be
30 necessary for efficient and effective operation.
- 31 (o) Adopt, issue and promulgate, in the name of the department,
32 pursuant to the "Administrative Procedure Act," P.L. 1968, c. 410
33 (C. 52:14B-1 et seq.), such rules and regulations as may be
34 authorized by law.
- 35 (p) Institute, or cause to be instituted, legal proceedings or
36 processes as necessary to properly enforce and give effect to any of
37 the Adjutant General's powers or duties.
- 38 (q) Make an annual report to the Governor and to the
39 Legislature of the department's operations, and render other reports
40 as the Governor shall from time to time request or as may be
41 required by law.
- 42 (r) Coordinate the activities of the department, and the several
43 divisions and other agencies therein, in a manner designed to
44 eliminate overlapping and duplicative functions.
- 45 (s) Integrate within the department, so far as practicable, all
46 staff services of the department and of several divisions and other
47 agencies therein.

1 (t) Request access to all relevant files and records of other State
2 agencies, which may be made available to the Adjutant General by
3 the head of a State agency, and request, subject to the permission of
4 the head of the State agency, any officer or employee therein to
5 provide information as necessary to assist in the performance of the
6 functions of the department.

7 (u) Supervise and operate the New Jersey Veterans' Memorial
8 Home-Menlo Park, the New Jersey Veterans' Memorial Home-
9 Vineland, the New Jersey Veterans' Memorial Home-Paramus and
10 the New Jersey Veterans' Memorial Cemetery-Arneytown.

11 (v) Supervise and operate the liaison office and the field offices
12 which serve the federal Veterans' Affairs Medical Centers.

13 (w) Make application for federal grants and programs, other than
14 education grants or funds.

15 (x) Administer the federally-funded training and rehabilitation
16 programs, except for the administration of federally-funded
17 education and training programs set forth in 38 U.S.C. s.36 et seq.

18 (y) Provide current information to the general public on State
19 and federal veterans' programs and benefits.

20 (z) Develop and administer the New Jersey Homeless Veterans
21 Grant Program established pursuant to section 3 of P.L. _____,
22 c. (C. _____) (pending before the Legislature as this bill).

23 (cf: P.L.1988, c.138, s.10)

24
25 3. (New section) There is established in the Department of
26 Military and Veterans' Affairs the "New Jersey Homeless Veterans
27 Grant Program." The purpose of this program shall be to award
28 grants to organizations that assist homeless veterans in this State
29 from funds appropriated to the department from the "Homeless
30 Veterans Grant Fund" established pursuant to section 4 of P.L. _____,
31 c. (C. _____) (pending before the Legislature as this bill). The
32 grants shall be allocated on a competitive basis. The Adjutant
33 General of the Department of Military and Veterans' Affairs shall
34 develop criteria for the granting of awards. An organization that
35 wishes to apply for a grant under this program shall submit an
36 application to the Adjutant General. The application shall, at the
37 minimum, include a description of how the organization will assist
38 homeless veterans. The Adjutant General may adopt, in accordance
39 with the "Administrative Procedure Act," P.L. 1968, c. 410
40 (C.52:14B-1 et seq.), rules and regulations necessary to effectuate
41 the grant program.

42
43 4. (New Section) a. There is established in the Department of
44 the Treasury a special fund to be known as the "Homeless Veterans
45 Grant Fund."

46 b. Each taxpayer shall have the opportunity to indicate on the
47 taxpayer's New Jersey gross income tax return that a portion of the

1 taxpayer's tax refund or an enclosed contribution shall be deposited
2 in such fund in accordance with the provisions of section 1 of
3 P.L.1999, c.21 (C.54A:9-25.14).

4 c. Any costs incurred by the Division of Taxation for collection
5 or administration attributable to this section may be deducted from
6 receipts collected pursuant to this section, as determined by the
7 Director of the Division of Budget and Accounting in the
8 Department of the Treasury. The State Treasurer shall deposit net
9 contributions collected pursuant to this section into the "Homeless
10 Veterans Grant Fund."

11 d. The Legislature shall annually appropriate all funds
12 deposited in the "Homeless Veterans Grant Fund" to the
13 Department of Military and Veterans' Affairs to be used exclusively
14 for the awarding of grants to organizations that assist homeless
15 veterans in this State under the New Jersey Homeless Veterans
16 Grant Program established pursuant to section 3 of P.L. ,
17 c. (C.) (pending before the Legislature as this bill). The
18 Legislature may deposit funds not collected pursuant to this section
19 into the "Homeless Veterans Grant Fund," as it may, from time to
20 time, deem appropriate.

21

22 5. This act shall take effect immediately and section 4 of this
23 act shall apply to taxable years beginning on or after January 1 next
24 following the date of enactment.

25

26

27

28

29 "New Jersey Homeless Veterans Grant Program Act;"
30 establishes New Jersey Homeless Veterans Grant Program and
31 allows voluntary contributions on gross income tax returns to
32 support homeless veterans.

ASSEMBLY, No. 2011

STATE OF NEW JERSEY

215th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2012 SESSION

Sponsored by:

Assemblyman TROY SINGLETON

District 7 (Burlington)

Assemblyman DANIEL R. BENSON

District 14 (Mercer and Middlesex)

Assemblyman GILBERT "WHIP" L. WILSON

District 5 (Camden and Gloucester)

Assemblyman ANGEL FUENTES

District 5 (Camden and Gloucester)

Assemblywoman ANNETTE QUIJANO

District 20 (Union)

Co-Sponsored by:

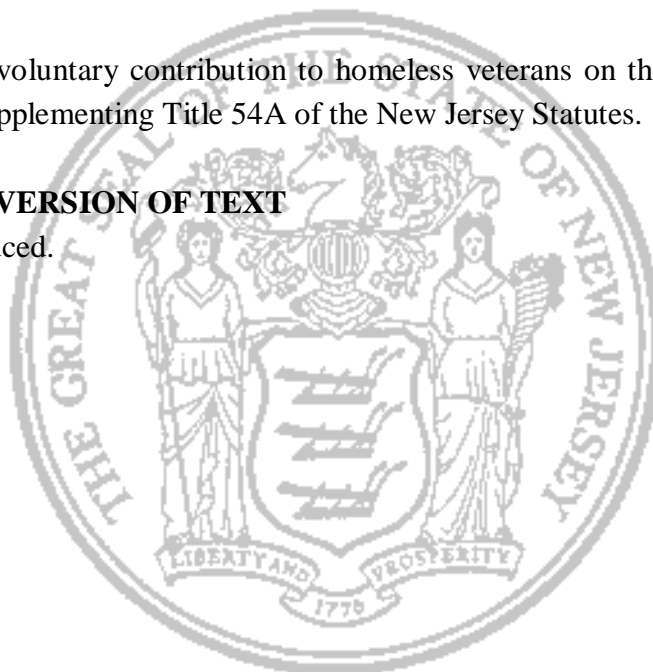
Assemblyman Johnson, Assemblywomen Tucker, Gove and Assemblyman C.J.Brown

SYNOPSIS

Allows a voluntary contribution to homeless veterans on the gross income tax return, supplementing Title 54A of the New Jersey Statutes.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 10/16/2012)

1 AN ACT allowing a voluntary contribution to homeless veterans on
2 the gross income tax return, supplementing Title 54A of the New
3 Jersey Statutes.
4

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

8 1. a. There is established in the Department of the Treasury a
9 special fund to be known as the "Homeless Veterans Fund."

10 b. Each taxpayer shall have the opportunity to indicate on the
11 taxpayer's New Jersey gross income tax return that three dollars of
12 the taxpayer's tax refund or that a three dollar enclosed contribution
13 shall be deposited in such fund in accordance with the provisions of
14 section 1 of P.L.1999, c.21 (C.54A:9-25.14). Taxpayers filing
15 jointly shall have the opportunity to indicate on the taxpayers' New
16 Jersey gross income tax return that six dollars of the taxpayers' tax
17 refund or that a six dollar enclosed contribution shall be deposited
18 in such fund in accordance with the provisions of section 1 of
19 P.L.1999, c.21 (C.54A:9-25.14).

20 c. Any costs incurred by the Division of Taxation for collection
21 or administration attributable to this section may be deducted from
22 receipts collected pursuant to this section, as determined by the
23 Director of the Division of Budget and Accounting in the
24 Department of the Treasury. The State Treasurer shall deposit net
25 contributions collected pursuant to this section into the "Homeless
26 Veterans Fund."

27 d. The Legislature shall annually appropriate all funds
28 deposited
29 in the "Homeless Veterans Fund" to the Department of Military
30 and Veterans Affairs for distribution to homeless veterans
31 throughout the State.
32

33 2. This act shall take effect immediately and shall apply to
34 taxable years beginning on or after January 1 next following the
35 date of enactment.
36
37

38 STATEMENT
39

40 This bill allows a voluntary gross income tax contribution to
41 homeless veterans in the amount of three dollars or six dollars for
42 taxpayers filing jointly on the taxpayer's gross income tax return.
43 The bill establishes a special fund in the Department of the
44 Treasury, to be known as the "Homeless Veterans Fund," to which
45 all donations are deposited. The bill provides for the annual
46 appropriation of the monies contained in the special fund to the

A2011 SINGLETON, BENSON

3

1 Department of Military and Veterans Affairs for distribution to
2 homeless veterans throughout the State.

3 The bill provides taxpayers the opportunity to help the brave men
4 and women who have served our nation proudly and are now in
5 need.

ASSEMBLY MILITARY AND VETERANS' AFFAIRS
COMMITTEE

STATEMENT TO
ASSEMBLY, No. 2011

with committee amendments

STATE OF NEW JERSEY

DATED: OCTOBER 15, 2012

The Assembly Military and Veterans' Affairs Committee reports favorably and with committee amendments Assembly, No. 2011.

As amended, this bill allows a voluntary gross income tax contribution to homeless veterans on a taxpayer's gross income tax return. The bill establishes a special fund in the Department of the Treasury, to be known as the "Homeless Veterans Fund," to which all donations are deposited. The bill provides for the annual appropriation of the monies contained in the special fund to the Department of Military and Veterans Affairs for distribution to homeless veterans throughout the State.

COMMITTEE AMENDMENTS

The committee amended the bill to remove references to \$3.00 and \$6.00 contributions. The committee amendments permit each person to decide the amount of money to contribute to the fund. The amendments also removed the reference to taxpayers filing jointly. The removal of the limit on the amount of the contribution made the reference to taxpayers filing jointly unnecessary.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR ASSEMBLY, No. 2011

STATE OF NEW JERSEY

DATED: DECEMBER 13, 2012

The Assembly Appropriations Committee reports favorably an Assembly Committee Substitute for Assembly Bill No. 2011.

This Assembly Committee Substitute establishes the New Jersey Homeless Veterans Grant Program and allows a voluntary gross income tax contribution to homeless veterans on the gross income tax return.

The substitute establishes a special fund in the Department of the Treasury, the "Homeless Veterans Grant Fund," to which all contributions are deposited. The committee substitute provides for the annual appropriation of the monies contained in the special fund to the Department of Military and Veterans' Affairs to be used exclusively for the New Jersey Homeless Veterans Grant Program. In addition, the committee substitute provides that Legislature may deposit funds not collected pursuant to this legislation into the "Homeless Veterans Grant Fund," as it may, from time to time, deem appropriate.

The substitute requires that the Adjutant General in the Department of Military and Veterans' Affairs administer and develop the New Jersey Homeless Veterans Grant Program. The purpose of the New Jersey Homeless Veterans Grant Program is to award grants on a competitive basis to organizations that assist homeless veterans in this State.

FISCAL IMPACT:

The Office of Legislative Services estimates enactment of this substitute will have no impact on the General Fund, except for a minimal administrative cost to implement the proposal. The Division of Taxation has indicated, for prior bills establishing voluntary contributions for various programs under the gross income tax, that there is no way to determine how much would be contributed to a new fund nor any way to estimate what impact designations may have on the existing funds. In addition, the Department of Military and Veterans' Affairs may incur indeterminate annual administrative costs to develop and administer the New Jersey Homeless Veterans Grant Program.

LEGISLATIVE FISCAL ESTIMATE
ASSEMBLY, No. 2011
STATE OF NEW JERSEY
215th LEGISLATURE

DATED: OCTOBER 11, 2012

SUMMARY

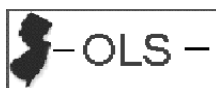
- Synopsis:** Allows a voluntary contribution to homeless veterans on the gross income tax return, supplementing Title 54A of the New Jersey Statutes.
- Type of Impact:** No impact on State General Fund or Property Tax Relief Fund.
- Agencies Affected:** Division of Taxation, Department of the Treasury.

Office of Legislative Services Estimate		
Fiscal Impact	<u>Year 1</u>	<u>Year 2 and Thereafter</u>
State Cost	Minimal administrative	No impact See comments below
State Revenue	No impact – See comments below	

- The Office of Legislative Services estimates enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost in the first year to implement the proposal. There is no way to determine how much would be contributed to a new fund nor any way to estimate what impact designations may have on the existing funds.

BILL DESCRIPTION

Assembly Bill No. 2011 of 2012 allows a voluntary gross income tax contribution to homeless veterans in the amount of three dollars or six dollars for taxpayers filing jointly on the taxpayer’s gross income tax return. The bill establishes a special fund in the Department of the Treasury, to be known as the “Homeless Veterans Fund,” to which all donations are deposited. The bill provides for the annual appropriation of the monies contained in the special fund to the Department of Military and Veterans’ Affairs for distribution to homeless veterans throughout the State.



FISCAL ANALYSIS***EXECUTIVE BRANCH***

None provided.

OFFICE OF LEGISLATIVE SERVICES

The Office of Legislative Services estimates enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost in the first year to implement the proposal. The Division of Taxation has indicated, in prior bills establishing voluntary contributions for various programs under the gross income tax, that there is no way to determine how much would be contributed to a new fund nor any way to estimate what impact designations may have on the existing funds.

According to the most recently available data, the amounts designated by checkoff and numerical designation to the fifteen charitable funds that have been included on tax forms through tax year 2010 are as follows:

<u>Fund</u>	Tax Year		
	<u>2008</u>	<u>2009</u>	<u>2010**</u>
Nongame Wildlife	\$194,585	\$177,624	\$173,384
Children's Trust	186,668	163,517	159,970
Vietnam Memorial	84,429	78,037	76,627
Breast Cancer	140,625	185,302	173,063
Battleship N.J.	61,286	59,060	58,267
Drug Abuse Ed.*	7,816	6,511	22,928
Korean Veterans*	6,432	6,349	5,255
Organ Donor*	10,023	7,590	4,771
New Jersey Aids*	10,921	8,892	9,003
Literacy Vol's.*	11,943	11,084	7,631
Prostate Cancer*	19,484	19,091	14,522
WTC Scholarship*	5,788	5,047	3,761
Vet's Haven*	11,466	9,736	6,644
Food Pantry*	--	--	33,263
Spay/Neuter Fund*	--	--	7,866
<u>Total</u>	\$751,465	\$737,839	\$756,956

* numerical designation

** as of 11/28/2011

As of the date of this fiscal estimate, five additional numerical designations have been enacted and will be available on subsequent gross income tax returns.

Section: Revenue, Finance and Appropriations

*Analyst: Martin Poethke
Lead Fiscal Analyst*

*Approved: David J. Rosen
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.).

LEGISLATIVE FISCAL ESTIMATE
ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY, No. 2011
STATE OF NEW JERSEY
215th LEGISLATURE

DATED: DECEMBER 28, 2012

SUMMARY

- Synopsis:** “New Jersey Homeless Veterans Grant Program Act;” establishes New Jersey Homeless Veterans Grant Program and allows voluntary contributions on gross income tax returns to support homeless veterans.
- Type of Impact:** Minimal impact on State General Fund and no impact on the Property Tax Relief Fund.
- Agencies Affected:** Division of Taxation, Department of the Treasury, and the Department of Military and Veterans’ Affairs.

Office of Legislative Services Estimate	
Fiscal Impact	<u>Annual Impact</u>
State Cost	Minimal -- See comments below
State Revenue	No impact – See comments below

- The Office of Legislative Services (OLS) estimates enactment of this bill will have no revenue impact on the General Fund or the Property Tax Relief Fund and an indeterminate minimal annual administrative cost for the Department of Military and Veterans’ Affairs to develop and implement the proposal. There is no way to determine how much would be contributed to a new fund nor any way to estimate what impact designations may have on the existing funds.

BILL DESCRIPTION

The Assembly Committee Substitute for Assembly Bill No. 2011 of 2012 establishes the New Jersey Homeless Veterans Grant Program and allows a voluntary gross income tax contribution to homeless veterans on the gross income tax return.

The substitute establishes a special fund in the Department of the Treasury, the “Homeless Veterans Grant Fund,” to which all contributions are deposited. The committee substitute provides for the annual appropriation of the monies contained in the special fund to the

Department of Military and Veterans' Affairs to be used exclusively for the New Jersey Homeless Veterans Grant Program. In addition, the committee substitute provides that Legislature may deposit funds not collected pursuant to this legislation into the "Homeless Veterans Grant Fund," as it may, from time to time, deem appropriate.

The substitute requires that the Adjutant General in the Department of Military and Veterans' Affairs administer and develop the New Jersey Homeless Veterans Grant Program. The purpose of the New Jersey Homeless Veterans Grant Program is to award grants on a competitive basis to organizations that assist homeless veterans in this State.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None provided.

OFFICE OF LEGISLATIVE SERVICES

The Office of Legislative Services estimates enactment of this bill will have no revenue impact on the General Fund or the Property Tax Relief Fund and an indeterminate minimal annual administrative cost for the Department of Military and Veterans' Affairs to develop and implement the proposal. The Division of Taxation has indicated, in prior bills establishing voluntary contributions for various programs under the gross income tax, that there is no way to determine how much would be contributed to a new fund nor any way to estimate what impact designations may have on the existing funds.

According to the most recently available data, the amounts designated by checkoff and numerical designation to the fifteen charitable funds that have been included on tax forms through tax year 2010 are as follows:

Fund	Tax Year		
	2008	2009	2010**
Nongame Wildlife	\$194,585	\$177,624	\$173,384
Children's Trust	186,668	163,517	159,970
Vietnam Memorial	84,429	78,037	76,627
Breast Cancer	140,625	185,302	173,063
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Drug Abuse Ed.*	7,816	6,511	22,928
Korean Veterans*	6,432	6,349	5,255
Organ Donor*	10,023	7,590	4,771
New Jersey Aids*	10,921	8,892	9,003
Literacy Vol's.*	11,943	11,084	7,631
Prostate Cancer*	19,484	19,091	14,522
WTC Scholarship*	5,788	5,047	3,761
Vet's Haven*	11,466	9,736	6,644

FE to ACS for A2011

<u>Fund</u>	<u>Tax Year</u>		
	<u>2008</u>	<u>2009</u>	<u>2010**</u>
Food Pantry*	--	--	33,263
Spay/Neuter Fund*	--	--	7,866
<u>Total</u>	\$751,465	\$737,839	\$756,956

* numerical designation

** as of 11/28/2011

As of the date of this fiscal estimate, five additional numerical designations have been enacted and will be available on subsequent gross income tax returns.

Section: Revenue, Finance and Appropriations

*Analyst: Martin Poethke
Lead Fiscal Analyst*

*Approved: David J. Rosen
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.).

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR ASSEMBLY, No. 2011

STATE OF NEW JERSEY

DATED: MARCH 4, 2013

The Senate Budget and Appropriations Committee reports favorably Assembly Bill No. 2011 (ACS).

This substitute establishes the New Jersey Homeless Veterans Grant Program and allows a voluntary gross income tax contribution to homeless veterans on the gross income tax return.

The substitute establishes a special fund in the Department of the Treasury, the "Homeless Veterans Grant Fund," to which all contributions are deposited. The substitute provides for the annual appropriation of the monies contained in the special fund to the Department of Military and Veterans' Affairs to be used exclusively for the New Jersey Homeless Veterans Grant Program. In addition, the substitute provides that the Legislature may deposit funds not collected pursuant to this legislation into the "Homeless Veterans Grant Fund," as it may, from time to time, deem appropriate.

The substitute requires that the Adjutant General in the Department of Military and Veterans' Affairs administer and develop the New Jersey Homeless Veterans Grant Program. The purpose of the New Jersey Homeless Veterans Grant Program is to award grants on a competitive basis to organizations that assist homeless veterans in this State.

As reported, Assembly Bill No. 2011 (ACS) is identical to the Senate Committee Substitute for Senate No. 1560 (1R), as also reported by the committee.

FISCAL IMPACT:

The Office of Legislative Services estimates enactment of this substitute will have no impact on the General Fund, except for a minimal administrative cost to implement the proposal. The Division of Taxation has indicated, for prior bills establishing voluntary contributions for various programs under the gross income tax, that there is no way to determine how much would be contributed to a new fund nor any way to estimate what impact designations may have on the existing funds. In addition, the Department of Military and Veterans' Affairs may incur indeterminate annual administrative costs to develop and administer the New Jersey Homeless Veterans Grant Program

SENATE, No. 1560

STATE OF NEW JERSEY 215th LEGISLATURE

INTRODUCED FEBRUARY 9, 2012

Sponsored by:

Senator JIM WHELAN

District 2 (Atlantic)

Senator JAMES BEACH

District 6 (Burlington and Camden)

SYNOPSIS

Allows a voluntary contribution to homeless veterans on the gross income tax return, supplementing Title 54A of the New Jersey Statutes.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 10/16/2012)

1 AN ACT allowing a voluntary contribution to homeless veterans on
2 the gross income tax return, supplementing Title 54A of the New
3 Jersey Statutes.

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

7
8 1. a. There is established in the Department of the Treasury a
9 special fund to be known as the “Homeless Veterans Fund.”

10 b. Each taxpayer shall have the opportunity to indicate on the
11 taxpayer’s New Jersey gross income tax return that three dollars of
12 the taxpayer’s tax refund or that a three dollar enclosed contribution
13 shall be deposited in such fund in accordance with the provisions of
14 section 1 of P.L.1999, c.21 (C.54A:9-25.14). Taxpayers filing
15 jointly shall have the opportunity to indicate on the taxpayers’ New
16 Jersey gross income tax return that six dollars of the taxpayers’ tax
17 refund or that a six dollar enclosed contribution shall be deposited
18 in such fund in accordance with the provisions of section 1 of
19 P.L.1999, c.21 (C.54A:9-25.14).

20 c. Any costs incurred by the Division of Taxation for collection
21 or administration attributable to this section may be deducted from
22 receipts collected pursuant to this section, as determined by the
23 Director of the Division of Budget and Accounting in the
24 Department of the Treasury. The State Treasurer shall deposit net
25 contributions collected pursuant to this section into the “Homeless
26 Veterans Fund.”

27 d. The Legislature shall annually appropriate all funds
28 deposited in the “Homeless Veterans Fund” to the Department of
29 Military and Veterans Affairs for distribution to homeless veterans
30 throughout the State.

31
32 2. This act shall take effect immediately and shall apply to
33 taxable years beginning on or after January 1 next following the
34 date of enactment.

35

36

37

STATEMENT

38

39 This bill allows a voluntary gross income tax contribution to
40 homeless veterans in the amount of three dollars or six dollars for
41 taxpayers filing jointly on the taxpayer’s gross income tax return.
42 The bill establishes a special fund in the Department of the
43 Treasury, to be known as the “Homeless Veterans Fund,” to which
44 all donations are deposited. The bill provides for the annual
45 appropriation of the monies contained in the special fund to the
46 Department of Military and Veterans Affairs for distribution to
47 homeless veterans throughout the State.

S1560 WHELAN, BEACH

3

1 The bill provides taxpayers the opportunity to help the brave men
2 and women who have served our nation proudly and are now in
3 need.

SENATE MILITARY AND VETERANS' AFFAIRS
COMMITTEE

STATEMENT TO
SENATE, No. 1560

with committee amendments

STATE OF NEW JERSEY

DATED: OCTOBER 11, 2012

The Senate Military and Veterans' Affairs Committee reports favorably and with committee amendments Senate Bill No.1560.

As amended, this bill establishes a special fund in the Department of the Treasury, to be known as the "Homeless Veterans Fund," and provides for a designation on the State gross income tax return that will permit taxpayers to make voluntary contributions to the fund. The bill also provides for the annual appropriation of the monies contained in the special fund to the Department of Military and Veterans Affairs for distribution to homeless veterans throughout the State.

COMMITTEE AMENDMENTS

The committee amended the bill to remove references to \$3.00 and \$6.00 contributions. The amendment will permit each person to decide the amount of money to contribute to the fund. The committee also amended the bill to remove the reference to taxpayers filing jointly. The removal of the limit on the amount of the contribution made the reference to taxpayers filing jointly unnecessary.

LEGISLATIVE FISCAL ESTIMATE
SENATE, No. 1560
STATE OF NEW JERSEY
215th LEGISLATURE

DATED: OCTOBER 11, 2012

SUMMARY

Synopsis: Allows a voluntary contribution to homeless veterans on the gross income tax return, supplementing Title 54A of the New Jersey Statutes.

Type of Impact: No impact on State General Fund or Property Tax Relief Fund.

Agencies Affected: Division of Taxation, Department of the Treasury.

Office of Legislative Services Estimate		
Fiscal Impact	<u>Year 1</u>	<u>Year 2 and Thereafter</u>
	Minimal	No impact
State Cost	administrative	See comments below
State Revenue	No impact – See comments below	

- The Office of Legislative Services estimates enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost in the first year to implement the proposal. There is no way to determine how much would be contributed to a new fund nor any way to estimate what impact designations may have on the existing funds.

BILL DESCRIPTION

Senate Bill No. 1560 of 2012 allows a voluntary gross income tax contribution to homeless veterans in the amount of three dollars or six dollars for taxpayers filing jointly on the taxpayer’s gross income tax return. The bill establishes a special fund in the Department of the Treasury, to be known as the “Homeless Veterans Fund,” to which all donations are deposited. The bill provides for the annual appropriation of the monies contained in the special fund to the Department of Military and Veterans’ Affairs for distribution to homeless veterans throughout the State.

FISCAL ANALYSIS***EXECUTIVE BRANCH***

None provided.

OFFICE OF LEGISLATIVE SERVICES

The Office of Legislative Services estimates enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost in the first year to implement the proposal. The Division of Taxation has indicated, in prior bills establishing voluntary contributions for various programs under the gross income tax, that there is no way to determine how much would be contributed to a new fund nor any way to estimate what impact designations may have on the existing funds.

According to the most recently available data, the amounts designated by checkoff and numerical designation to the fifteen charitable funds that have been included on tax forms through tax year 2010 are as follows:

<u>Fund</u>	Tax Year		
	<u>2008</u>	<u>2009</u>	<u>2010**</u>
Nongame Wildlife	\$194,585	\$177,624	\$173,384
Children's Trust	186,668	163,517	159,970
Vietnam Memorial	84,429	78,037	76,627
Breast Cancer	140,625	185,302	173,063
Battleship N.J.	61,286	59,060	58,267
Drug Abuse Ed.*	7,816	6,511	22,928
Korean Veterans*	6,432	6,349	5,255
Organ Donor*	10,023	7,590	4,771
New Jersey Aids*	10,921	8,892	9,003
Literacy Vol's.*	11,943	11,084	7,631
Prostate Cancer*	19,484	19,091	14,522
WTC Scholarship*	5,788	5,047	3,761
Vet's Haven*	11,466	9,736	6,644
Food Pantry*	--	--	33,263
Spay/Neuter Fund*	--	--	7,866
<u>Total</u>	\$751,465	\$737,839	\$756,956

* numerical designation

** as of 11/28/2011

As of the date of this fiscal estimate, five additional numerical designations have been enacted and will be available on subsequent gross income tax returns.

Section: Revenue, Finance and Appropriations

*Analyst: Martin Poethke
Lead Fiscal Analyst*

*Approved: David J. Rosen
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.).

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE COMMITTEE SUBSTITUTE FOR **SENATE, No. 1560**

STATE OF NEW JERSEY

DATED: MARCH 4, 2013

The Senate Budget and Appropriations Committee reports favorably a Senate Committee Substitute for Senate Bill No. 1560.

This substitute bill establishes the New Jersey Homeless Veterans Grant Program and allows a voluntary gross income tax contribution to homeless veterans on the gross income tax return.

The committee substitute establishes a special fund in the Department of the Treasury, the "Homeless Veterans Grant Fund," to which all contributions are deposited. The committee substitute provides for the annual appropriation of the monies contained in the special fund to the Department of Military and Veterans' Affairs to be used exclusively for the New Jersey Homeless Veterans Grant Program. In addition, the committee substitute provides that the Legislature may deposit funds not collected pursuant to this legislation into the "Homeless Veterans Grant Fund," as it may, from time to time, deem appropriate.

The committee substitute requires that the Adjutant General in the Department of Military and Veterans' Affairs administer and develop the New Jersey Homeless Veterans Grant Program. The purpose of the New Jersey Homeless Veterans Grant Program is to award grants on a competitive basis to organizations that assist homeless veterans in this State.

As reported, this committee substitute is identical to Assembly Bill No. 2011(ACS), as also reported by the committee.

FISCAL IMPACT:

The Office of Legislative Services estimates enactment of this committee substitute will have no impact on the General Fund, except for a minimal administrative cost to implement the proposal. The Division of Taxation has indicated, for prior bills establishing voluntary contributions for various programs under the gross income tax, that there is no way to determine how much would be contributed to a new fund nor any way to estimate what impact designations may have on the existing funds. In addition, the Department of Military and Veterans' Affairs may incur indeterminate annual administrative

costs to develop and administer the New Jersey Homeless Veterans Grant Program.