

COMMITTEE STATEMENT:

ASSEMBLY: Yes

SENATE: No

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

FLOOR AMENDMENT STATEMENT:

No

LEGISLATIVE FISCAL ESTIMATE:

No

VETO MESSAGE:

No

GOVERNOR'S PRESS RELEASE ON SIGNING:

Yes

FOLLOWING WERE PRINTED:

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REPORTS:

No

HEARINGS:

No

NEWSPAPER ARTICLES:

No

RWH/JA

P.L. 2021, CHAPTER 381, *approved January 18, 2022*
Senate Committee Substitute (*First Reprint*) for
Senate, Nos. 844 and 2533

1 AN ACT concerning reporting requirements of charitable
2 organizations and non-profit corporations and amending
3 P.L.1994, c.16 and N.J.S.15A:4-5.

4

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

7

8 1. Section 7 of P.L.1994, c.16 (C.45:17A-24) is amended to
9 read as follows:

10 7. a. Every charitable organization operating or soliciting
11 within this State, except for those provided for in section 8 of this
12 act or exempt pursuant to section 9 of this act, shall file a long form
13 registration statement with the Attorney General.

14 b. The long form shall contain the following:

15 (1) The name of the organization and any other name or names
16 under which it intends to solicit contributions and the purposes for
17 which it was organized;

18 (2) The name, street address and telephone number of each
19 officer, director and trustee and each principal salaried executive
20 staff employee and whether the person has been adjudged liable in
21 an administrative or civil action, or convicted in a criminal action,
22 involving theft, fraud or deceptive business practices. For the
23 purposes of this paragraph:

24 (a) a plea of guilty, non vult, nolo contendere or any similar
25 disposition of alleged criminal activity shall be deemed a
26 conviction;

27 (b) "each principal salaried executive staff employee" shall be
28 limited to no more than the five most highly compensated
29 employees in the organization; and

30 (c) a judgment of liability in an administrative or civil action
31 shall include, but not be limited to, any finding or admission that
32 the officer, director, trustee or principal salaried executive staff
33 employee engaged in an unlawful practice or practices related to the
34 solicitation of contributions or the administration of charitable
35 assets, regardless of whether that finding was made in the context of
36 an injunction, a proceeding resulting in the denial, suspension or
37 revocation of an organization's registration, consented to in an
38 assurance of voluntary compliance or any similar order or legal
39 agreement with any state or federal agency.

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:

¹Assembly AFI committee amendments adopted December 13, 2021.

- 1 (3) A copy of the most recent Internal Revenue Service Form
2 990 and Schedule A (990) for every registrant if the organization
3 filed these forms;
- 4 (4) A clear description of the specific programs and charitable
5 purpose for which contributions will be used and a statement
6 whether such programs are planned or are in existence;
- 7 (5) A statement disclosing pertinent information concerning
8 whether any of the organization's officers, directors, trustees or
9 principal salaried executive staff employees as defined in
10 subparagraph (b) of paragraph (2) of subsection b. of this section:
 - 11 (a) Are related by blood, marriage or adoption to each other or
12 to any officers, agents or employees of any fund raising counsel or
13 independent paid fund raiser under contract to the organization, or
14 are related by blood, marriage or adoption to any chief executive
15 employee, any other employee of the organization with a direct
16 financial interest in the transaction, or any partner, proprietor,
17 director, officer, trustee, or to any shareholder of the organization
18 with more than a two percent interest of any supplier or vendor
19 providing goods or services to the organization and, if so, the name
20 and business and home address and telephone number of each
21 related party; or
 - 22 (b) Have a financial interest in any activity engaged in by a fund
23 raising counsel or independent paid fund raiser under contract to the
24 organization or any supplier or vendor providing goods or services
25 to the organization and, if so, the name and business address and
26 telephone number of each interested party.
- 27 (6) The amount of any grant or financial assistance from any
28 agency of government in its preceding fiscal year;
- 29 (7) A statement setting forth the place where and the date when
30 the organization was legally established and the form of the
31 organization;
- 32 (8) The principal street address and telephone number of the
33 organization and the address and telephone number of each office in
34 this State. If the organization does not maintain an office in this
35 State, the name and address of the individual having custody of its
36 financial records pertaining to operations or solicitations in this
37 State shall be disclosed;
- 38 (9) The name, street address and telephone number of each
39 affiliate which shares in the contributions or other revenue raised in
40 this State;
- 41 (10) The date when the organization's fiscal year ends;
- 42 (11) A statement whether:
 - 43 (a) The organization is authorized by any other state to solicit
44 contributions and, if so, a listing of the states in which authorization
45 has been obtained;
 - 46 (b) The organization is or has ever been enjoined in any
47 jurisdiction from soliciting contributions or has been found to have

1 engaged in unlawful practices in the solicitation of contributions or
2 the administration of charitable assets;

3 (c) The organization's registration has been denied, suspended
4 or revoked by any jurisdiction, together with the reasons for that
5 denial, suspension or revocation; and

6 (d) The organization has voluntarily entered into an assurance of
7 voluntary compliance agreement or any similar order or legal
8 agreement with any jurisdiction or federal agency or officer;

9 (12) Whether the organization intends to solicit contributions
10 from the general public; and

11 (13) Any other information as may be prescribed by rules
12 adopted by the Attorney General. In prescribing the requirements
13 of the long form, the Attorney General shall permit a charitable
14 organization to incorporate by reference any information reported
15 by the organization on its Service Form 990 and Schedule A (990).

16 c. With initial registration only, every charitable organization
17 required to file a long form registration shall also file a copy of the
18 organization's charter, articles of organization, agreement of
19 association, instrument of trust, constitution or other organizational
20 instrument and bylaws, and a statement setting forth the
21 organization's tax exempt status with copies of federal or state tax
22 exemption determination or exemption ruling letters; provided that
23 any changes in the accuracy of this information shall be reported to
24 the Attorney General pursuant to subsection e. of section 14 of this
25 act.

26 d. (1) Every charitable organization required to file a long
27 form registration shall file an annual financial report with the
28 Attorney General. The annual financial report shall include: a
29 balance sheet; a statement of support revenue, expenses and
30 changes in fund balance; a statement of functional expenses at least
31 divided into program, management, general, and fund raising; and
32 such other information as the Attorney General shall by rule
33 require.

34 (2) The annual financial report of every charitable organization
35 which received gross revenue in excess of ~~[\$250,000]~~ ¹~~[\$500,000]~~
36 \$1,000,000¹ in monetary donations, or any greater amount that the
37 Attorney General may prescribe by regulation, during its most
38 recently completed fiscal year shall be accompanied by: (a) a
39 financial statement prepared in accordance with generally accepted
40 accounting principles or other comprehensive basis of accounting
41 approved for use by the Attorney General by regulation which has
42 been audited in accordance with generally accepted auditing
43 standards by an independent certified public accountant; and (b) any
44 management letters prepared by the auditor in connection with the
45 audit commenting on the internal accounting controls or
46 management practices of the organization.

47 The annual financial reports of all organizations receiving more
48 than \$25,000 but less than ~~[\$250,000]~~ ¹~~[\$500,000]~~ \$1,000,000¹ in

1 monetary donations, or any greater amount that the Attorney
2 General may prescribe by regulation, shall be certified by the
3 organization's president or other authorized officer of the
4 organization's governing board and at the request of the Attorney
5 General, the organization shall submit: (a) a financial statement
6 prepared in accordance with generally accepted accounting
7 principles or other comprehensive basis of accounting approved for
8 use by the Attorney General by regulation which has been audited
9 in accordance with generally accepted auditing standards by an
10 independent certified public accountant; and (b) any management
11 letters prepared by the auditor in connection with the audit
12 commenting on the internal accounting controls or management
13 practices of the organization.

14 Notwithstanding any other provision of law to the contrary, non-
15 monetary donations in the form of in-kind contributions directly
16 related to any stated purpose or mission of the charitable
17 organization, including food for food pantries or food banks,
18 supplies for shelters, and such other forms of in-kind contributions
19 as may be permitted by the Attorney General, shall not constitute
20 gross revenue with respect to the requirement of an annual financial
21 report with a financial statement audited by an independent certified
22 public accountant under this subsection. In addition to any other
23 requirement under this subsection, annual financial reports and
24 statements shall include a summary of all non-monetary in-kind
25 contributions and the value attributed to those contributions.

26 (3) The Attorney General may accept a copy of a current
27 financial report previously prepared by a charitable organization for
28 another state agency or officer in compliance with the laws of that
29 state, provided that the report filed with the other state agency or
30 officer shall be substantially similar in content to the report required
31 by this subsection.

32 (4) An independent member agency of a federated fund raising
33 organization shall independently comply with the provisions of this
34 subsection.

35 e. In order to register its qualified local units pursuant to
36 subsection d. of section 9 of this act, a parent organization
37 registered pursuant to this section shall include with its initial
38 registration and annual renewal statement a separate statement that
39 provides the following:

40 (1) The name, principal street address, and phone number of all
41 local units within this State that it is registering;

42 (2) The amount of gross contributions received by each such
43 unit and the purpose or purposes for which these funds were raised
44 in the preceding fiscal year; and

45 (3) A statement asserting that each such local unit has provided
46 the parent organization with a written statement reporting the
47 information included on its behalf and asserting that the local unit

1 meets all of the requirements of subsection d. of section 9 of this
2 act.

3 f. Any management letters prepared by the auditor in
4 connection with the audit commenting on the internal accounting
5 controls or management practices of the organization submitted
6 pursuant to paragraph (2) of subsection d. of this section shall not
7 be considered a public record under P.L.1963, c.73 (C.47:1A-
8 1 et seq.) or P.L.2001, c.404 (C.47:1A-5 et al.), shall not be made
9 available for public inspection nor used for a purpose inconsistent
10 with P.L.1994, c.16 (C.45:17A-18 et seq.), and shall be removed
11 from the record in the custody of the Attorney General at such time
12 that such information is no longer necessary for the enforcement of
13 that act. The records required pursuant to this section shall be
14 maintained for a period of at least three years after the end of the
15 period of time to which they relate.

16 (cf: P.L.2005, c.283, s.3)

17

18 2. N.J.S.15A:4-5 is amended to read as follows:

19 15A:4-5. a. Every domestic corporation and every foreign
20 corporation authorized to conduct activities in this State shall file in
21 the office of the State Treasurer, within the time prescribed by this
22 section, an annual report, executed on behalf of the corporation,
23 setting forth:

24 (1) the name of the corporation and, in the case of a foreign
25 corporation, the jurisdiction of its incorporation;

26 (2) the address, including the actual location as well as postal
27 designation, if different, of the registered office of the corporation
28 in this State, and the name of its registered agent in this State at that
29 address, and, if a foreign corporation, the address of its main or
30 headquarters office; and

31 (3) the names and addresses of the trustees and the officers of
32 the corporation, which addresses shall be either the residence
33 address of that person or other address where that person regularly
34 receives mail and which is not the address of the corporation.

35 b. The State Treasurer shall designate a date for filing annual
36 reports for each corporation required to submit a report pursuant to
37 this section and shall annually notify the corporation of the date so
38 designated not less than 60 days prior to that date. The corporation
39 shall file the report within 30 days before or within 30 days after the
40 date so designated. If the date so designated is not more than six
41 months after the date on which an annual report pursuant to the
42 provisions of prior law was filed or on which the certificate of
43 incorporation became effective, the corporation shall not be
44 required to file an annual report until one year after the first
45 occurrence of the date so designated.

46 c. If the report is not filed for two consecutive years, the
47 certificate of incorporation of the corporation or the certificate of
48 authority of a foreign corporation shall, after written demand for the

1 reports by the State Treasurer by certified mail addressed to the
2 corporation at the last address appearing of record in the office of
3 the State Treasurer, be revoked for the failure to file reports. No
4 corporation shall be subject to the revocation of its certificate of
5 incorporation or its certificate of authority if it shall, within 60 days
6 after the written demand, file the reports required by law and pay to
7 the State Treasurer the fee provided by law for the filing of each
8 report. Any corporation having its certificate of incorporation or its
9 certificate of authority revoked may cause a reinstatement of the
10 certificate upon payment to the State Treasurer of: the fee then
11 payable upon the filing of the certificate of incorporation; a current
12 annual report fee; and payment of a reinstatement filing assessment
13 as set forth in N.J.S. 15A:15-1. The reinstatement relates back to
14 the date of issuance of the proclamation revoking the certificate of
15 incorporation or the certificate of authority and shall validate all
16 actions taken in the interim. In the event that in the interim the
17 corporate name has become unavailable, the State Treasurer shall
18 issue the certificate upon, in the case of a domestic corporation, the
19 filing of an amendment to its certificate of incorporation to change
20 the corporate name to an available name, and, in the case of a
21 foreign corporation, the filing of an amended certificate of authority
22 adopting an alternate name. The State Treasurer shall provide the
23 forms necessary to effect annual report reinstatements.

24 d. The State Treasurer shall furnish annual report forms, shall
25 keep all the reports and shall prepare an alphabetical index thereof.
26 The reports and index shall be open to public inspection at proper
27 hours.

28 e. The State Treasurer shall allow any annual report that is
29 designated to be filed while Executive Order 103 of 2020 remains
30 in effect, or up to 180 days after its conclusion, to be filed up to 180
31 days after the conclusion of that executive order, without requiring
32 the corporation to pay any penalty or additional fee other than the
33 annual filing fee. The State Treasurer shall not require any
34 corporation to pay its filing fee in advance of the date the annual
35 report is filed pursuant to this subsection.

36 (cf: P.L.2019, c.149, s.4)

37

38 3. Section 6 of P.L.1994, c.16 (C.45:17A-23) is amended to
39 read as follows:

40 6. a. A charitable organization, unless exempted from
41 registration requirements pursuant to section 9 of this act, shall file
42 a registration statement with the Attorney General on forms
43 prescribed by the Attorney General.

44 b. It shall be unlawful for any charitable organization to solicit
45 contributions or have contributions solicited in its behalf before the
46 Attorney General has been given the opportunity to review the
47 registration statement pursuant to section 5 of this act. A renewal
48 statement must be filed annually within six months after the close

1 of the charitable organization's fiscal year. For good cause shown,
2 the Attorney General may extend the time for the annual filing of
3 the renewal statement and financial report for a period not to exceed
4 180 days, during which time the previous registration shall remain
5 in effect. The request for an extension shall be in writing and
6 received by the Attorney General before the filing deadline.

7 c. All registration statements shall be signed by two authorized
8 officers, including the chief fiscal officer of the organization, who
9 shall certify that information contained in the registration
10 statements is correct.

11 d. The Attorney General shall prescribe all fees for the filing of
12 all registration statements according to the provisions of this act.
13 The fees for the filing of registration statements by charitable
14 organizations may be graduated based upon the amount of
15 contributions received during the previous fiscal year. A parent
16 organization filing on behalf of one or more local units shall pay a
17 single annual registration fee for itself and a fee for each local unit
18 included in the registration statement.

19 e. The Attorney General shall allow any annual filing of a
20 renewal statement and financial report that is scheduled to be filed
21 while Executive Order 103 of 2020 remains in effect, or up to 180
22 days after its conclusion, to be filed up to 180 days after the
23 conclusion of that executive order, without requiring the
24 organization to pay any penalty or additional fee other than the
25 annual filing fee. The Attorney General shall not require any
26 organization to pay a filing fee in advance of the date the renewal
27 statement and financial report are filed pursuant to this subsection.

28 (cf: P.L.1994, c.16, s.6)

29

30 4. This act shall take effect immediately.

31

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33

34

35 Revises reporting requirements for charitable organizations and
36 non-profit corporations.

CHAPTER 381

AN ACT concerning reporting requirements of charitable organizations and non-profit corporations and amending P.L.1994, c.16 and N.J.S.15A:4-5.

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

1. Section 7 of P.L.1994, c.16 (C.45:17A-24) is amended to read as follows:

C.45:17A-24 Long form registration statement.

7. a. Every charitable organization operating or soliciting within this State, except for those provided for in section 8 of this act or exempt pursuant to section 9 of this act, shall file a long form registration statement with the Attorney General.

b. The long form shall contain the following:

(1) The name of the organization and any other name or names under which it intends to solicit contributions and the purposes for which it was organized;

(2) The name, street address and telephone number of each officer, director and trustee and each principal salaried executive staff employee and whether the person has been adjudged liable in an administrative or civil action, or convicted in a criminal action, involving theft, fraud or deceptive business practices. For the purposes of this paragraph:

(a) a plea of guilty, non vult, nolo contendere or any similar disposition of alleged criminal activity shall be deemed a conviction;

(b) "each principal salaried executive staff employee" shall be limited to no more than the five most highly compensated employees in the organization; and

(c) a judgment of liability in an administrative or civil action shall include, but not be limited to, any finding or admission that the officer, director, trustee or principal salaried executive staff employee engaged in an unlawful practice or practices related to the solicitation of contributions or the administration of charitable assets, regardless of whether that finding was made in the context of an injunction, a proceeding resulting in the denial, suspension or revocation of an organization's registration, consented to in an assurance of voluntary compliance or any similar order or legal agreement with any state or federal agency.

(3) A copy of the most recent Internal Revenue Service Form 990 and Schedule A (990) for every registrant if the organization filed these forms;

(4) A clear description of the specific programs and charitable purpose for which contributions will be used and a statement whether such programs are planned or are in existence;

(5) A statement disclosing pertinent information concerning whether any of the organization's officers, directors, trustees or principal salaried executive staff employees as defined in subparagraph (b) of paragraph (2) of subsection b. of this section:

(a) Are related by blood, marriage or adoption to each other or to any officers, agents or employees of any fund raising counsel or independent paid fund raiser under contract to the organization, or are related by blood, marriage or adoption to any chief executive employee, any other employee of the organization with a direct financial interest in the transaction, or any partner, proprietor, director, officer, trustee, or to any shareholder of the organization with more than a two percent interest of any supplier or vendor providing goods or services to the organization and, if so, the name and business and home address and telephone number of each related party; or

(b) Have a financial interest in any activity engaged in by a fund raising counsel or independent paid fund raiser under contract to the organization or any supplier or vendor providing goods or services to the organization and, if so, the name and business address and telephone number of each interested party.

(6) The amount of any grant or financial assistance from any agency of government in its preceding fiscal year;

(7) A statement setting forth the place where and the date when the organization was legally established and the form of the organization;

(8) The principal street address and telephone number of the organization and the address and telephone number of each office in this State. If the organization does not maintain an office in this State, the name and address of the individual having custody of its financial records pertaining to operations or solicitations in this State shall be disclosed;

(9) The name, street address and telephone number of each affiliate which shares in the contributions or other revenue raised in this State;

(10) The date when the organization's fiscal year ends;

(11) A statement whether:

(a) The organization is authorized by any other state to solicit contributions and, if so, a listing of the states in which authorization has been obtained;

(b) The organization is or has ever been enjoined in any jurisdiction from soliciting contributions or has been found to have engaged in unlawful practices in the solicitation of contributions or the administration of charitable assets;

(c) The organization's registration has been denied, suspended or revoked by any jurisdiction, together with the reasons for that denial, suspension or revocation; and

(d) The organization has voluntarily entered into an assurance of voluntary compliance agreement or any similar order or legal agreement with any jurisdiction or federal agency or officer;

(12) Whether the organization intends to solicit contributions from the general public; and

(13) Any other information as may be prescribed by rules adopted by the Attorney General. In prescribing the requirements of the long form, the Attorney General shall permit a charitable organization to incorporate by reference any information reported by the organization on its Service Form 990 and Schedule A (990).

c. With initial registration only, every charitable organization required to file a long form registration shall also file a copy of the organization's charter, articles of organization, agreement of association, instrument of trust, constitution or other organizational instrument and bylaws, and a statement setting forth the organization's tax exempt status with copies of federal or state tax exemption determination or exemption ruling letters; provided that any changes in the accuracy of this information shall be reported to the Attorney General pursuant to subsection e. of section 14 of this act.

d. (1) Every charitable organization required to file a long form registration shall file an annual financial report with the Attorney General. The annual financial report shall include: a balance sheet; a statement of support revenue, expenses and changes in fund balance; a statement of functional expenses at least divided into program, management, general, and fund raising; and such other information as the Attorney General shall by rule require.

(2) The annual financial report of every charitable organization which received gross revenue in excess of \$1,000,000 in monetary donations, or any greater amount that the Attorney General may prescribe by regulation, during its most recently completed fiscal year shall be accompanied by: (a) a financial statement prepared in accordance with generally accepted accounting principles or other comprehensive basis of accounting approved for use by the Attorney General by regulation which has been audited in accordance with generally accepted auditing standards by an independent certified public accountant; and (b) any management letters prepared by the auditor in connection with the audit commenting on the internal accounting controls or management practices of the organization.

The annual financial reports of all organizations receiving more than \$25,000 but less than \$1,000,000 in monetary donations, or any greater amount that the Attorney General may prescribe by regulation, shall be certified by the organization's president or other authorized officer of the organization's governing board and at the request of the Attorney General, the organization shall submit: (a) a financial statement prepared in accordance with generally accepted accounting principles or other comprehensive basis of accounting approved for use by the Attorney General by regulation which has been audited in accordance with generally accepted auditing standards by an independent certified public accountant; and (b) any management letters prepared by the auditor in connection with the audit commenting on the internal accounting controls or management practices of the organization.

Notwithstanding any other provision of law to the contrary, non-monetary donations in the form of in-kind contributions directly related to any stated purpose or mission of the charitable organization, including food for food pantries or food banks, supplies for shelters, and such other forms of in-kind contributions as may be permitted by the Attorney General, shall not constitute gross revenue with respect to the requirement of an annual financial report with a financial statement audited by an independent certified public accountant under this subsection. In addition to any other requirement under this subsection, annual financial reports and statements shall include a summary of all non-monetary in-kind contributions and the value attributed to those contributions.

(3) The Attorney General may accept a copy of a current financial report previously prepared by a charitable organization for another state agency or officer in compliance with the laws of that state, provided that the report filed with the other state agency or officer shall be substantially similar in content to the report required by this subsection.

(4) An independent member agency of a federated fund raising organization shall independently comply with the provisions of this subsection.

e. In order to register its qualified local units pursuant to subsection d. of section 9 of this act, a parent organization registered pursuant to this section shall include with its initial registration and annual renewal statement a separate statement that provides the following:

(1) The name, principal street address, and phone number of all local units within this State that it is registering;

(2) The amount of gross contributions received by each such unit and the purpose or purposes for which these funds were raised in the preceding fiscal year; and

(3) A statement asserting that each such local unit has provided the parent organization with a written statement reporting the information included on its behalf and asserting that the local unit meets all of the requirements of subsection d. of section 9 of this act.

f. Any management letters prepared by the auditor in connection with the audit commenting on the internal accounting controls or management practices of the organization submitted pursuant to paragraph (2) of subsection d. of this section shall not be considered a public record under P.L.1963, c.73 (C.47:1A-1 et seq.) or P.L.2001, c.404 (C.47:1A-5 et al.), shall not be made available for public inspection nor used for a purpose inconsistent with P.L.1994, c.16 (C.45:17A-18 et seq.), and shall be removed from the record in the custody of the Attorney General at such time that such information is no longer necessary for the enforcement of that act. The records required pursuant to this section shall be maintained for a period of at least three years after the end of the period of time to which they relate.

2. N.J.S.15A:4-5 is amended to read as follows:

Annual report to State Treasurer.

15A:4-5. a. Every domestic corporation and every foreign corporation authorized to conduct activities in this State shall file in the office of the State Treasurer, within the time prescribed by this section, an annual report, executed on behalf of the corporation, setting forth:

(1) the name of the corporation and, in the case of a foreign corporation, the jurisdiction of its incorporation;

(2) the address, including the actual location as well as postal designation, if different, of the registered office of the corporation in this State, and the name of its registered agent in this State at that address, and, if a foreign corporation, the address of its main or headquarters office; and

(3) the names and addresses of the trustees and the officers of the corporation, which addresses shall be either the residence address of that person or other address where that person regularly receives mail and which is not the address of the corporation.

b. The State Treasurer shall designate a date for filing annual reports for each corporation required to submit a report pursuant to this section and shall annually notify the corporation of the date so designated not less than 60 days prior to that date. The corporation shall file the report within 30 days before or within 30 days after the date so designated. If the date so designated is not more than six months after the date on which an annual report pursuant to the provisions of prior law was filed or on which the certificate of incorporation became effective, the corporation shall not be required to file an annual report until one year after the first occurrence of the date so designated.

c. If the report is not filed for two consecutive years, the certificate of incorporation of the corporation or the certificate of authority of a foreign corporation shall, after written demand for the reports by the State Treasurer by certified mail addressed to the corporation at the last address appearing of record in the office of the State Treasurer, be revoked for the failure to file reports. No corporation shall be subject to the revocation of its certificate of incorporation or its certificate of authority if it shall, within 60 days after the written demand, file the reports required by law and pay to the State Treasurer the fee provided by law for the filing of each report. Any corporation having its certificate of incorporation or its certificate of authority revoked may cause a reinstatement of the certificate upon payment to the State Treasurer of: the fee then payable upon the filing of the certificate of incorporation; a current annual report fee; and payment of a reinstatement filing assessment as set forth in N.J.S. 15A:15-1. The reinstatement relates back to the date of issuance of the proclamation revoking the certificate of incorporation or the certificate of authority and shall validate all actions taken in the interim. In the event that in the interim the corporate name has become unavailable, the State Treasurer shall issue the certificate upon, in the case of a domestic corporation, the filing of an amendment to its certificate of incorporation to change the corporate name to an available name, and, in the case of a foreign corporation, the filing of an amended certificate of authority adopting an alternate name. The State Treasurer shall provide the forms necessary to effect annual report reinstatements.

d. The State Treasurer shall furnish annual report forms, shall keep all the reports and shall prepare an alphabetical index thereof. The reports and index shall be open to public inspection at proper hours.

e. The State Treasurer shall allow any annual report that is designated to be filed while Executive Order 103 of 2020 remains in effect, or up to 180 days after its conclusion, to be

filed up to 180 days after the conclusion of that executive order, without requiring the corporation to pay any penalty or additional fee other than the annual filing fee. The State Treasurer shall not require any corporation to pay its filing fee in advance of the date the annual report is filed pursuant to this subsection.

3. Section 6 of P.L.1994, c.16 (C.45:17A-23) is amended to read as follows:

C.45:17A-23 Filing of registration statement, fees.

6. a. A charitable organization, unless exempted from registration requirements pursuant to section 9 of this act, shall file a registration statement with the Attorney General on forms prescribed by the Attorney General.

b. It shall be unlawful for any charitable organization to solicit contributions or have contributions solicited in its behalf before the Attorney General has been given the opportunity to review the registration statement pursuant to section 5 of this act. A renewal statement must be filed annually within six months after the close of the charitable organization's fiscal year. For good cause shown, the Attorney General may extend the time for the annual filing of the renewal statement and financial report for a period not to exceed 180 days, during which time the previous registration shall remain in effect. The request for an extension shall be in writing and received by the Attorney General before the filing deadline.

c. All registration statements shall be signed by two authorized officers, including the chief fiscal officer of the organization, who shall certify that information contained in the registration statements is correct.

d. The Attorney General shall prescribe all fees for the filing of all registration statements according to the provisions of this act. The fees for the filing of registration statements by charitable organizations may be graduated based upon the amount of contributions received during the previous fiscal year. A parent organization filing on behalf of one or more local units shall pay a single annual registration fee for itself and a fee for each local unit included in the registration statement.

e. The Attorney General shall allow any annual filing of a renewal statement and financial report that is scheduled to be filed while Executive Order 103 of 2020 remains in effect, or up to 180 days after its conclusion, to be filed up to 180 days after the conclusion of that executive order, without requiring the organization to pay any penalty or additional fee other than the annual filing fee. The Attorney General shall not require any organization to pay a filing fee in advance of the date the renewal statement and financial report are filed pursuant to this subsection.

4. This act shall take effect immediately.

Approved January 18, 2022.

SENATE, No. 844

STATE OF NEW JERSEY 219th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

Sponsored by:

Senator NELLIE POU

District 35 (Bergen and Passaic)

Senator LINDA R. GREENSTEIN

District 14 (Mercer and Middlesex)

SYNOPSIS

Revises financial reporting requirements for charitable organizations; excludes non-monetary in-kind donations from gross revenue for purpose of reporting requirements.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



(Sponsorship Updated As Of: 3/11/2021)

1 AN ACT concerning financial reporting requirements of charitable
2 organizations and amending P.L.1994, c.16.

3

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

6

7 1. Section 7 of P.L.1994, c.16 (C.45:17A-24) is amended to
8 read as follows:

9 7. a. Every charitable organization operating or soliciting
10 within this State, except for those provided for in section 8 of this
11 act or exempt pursuant to section 9 of this act, shall file a long form
12 registration statement with the Attorney General.

13 b. The long form shall contain the following:

14 (1) The name of the organization and any other name or names
15 under which it intends to solicit contributions and the purposes for
16 which it was organized;

17 (2) The name, street address and telephone number of each
18 officer, director and trustee and each principal salaried executive
19 staff employee and whether the person has been adjudged liable in
20 an administrative or civil action, or convicted in a criminal action,
21 involving theft, fraud or deceptive business practices. For the
22 purposes of this paragraph:

23 (a) a plea of guilty, non vult, nolo contendere or any similar
24 disposition of alleged criminal activity shall be deemed a
25 conviction;

26 (b) "each principal salaried executive staff employee" shall be
27 limited to no more than the five most highly compensated
28 employees in the organization; and

29 (c) a judgment of liability in an administrative or civil action
30 shall include, but not be limited to, any finding or admission that
31 the officer, director, trustee or principal salaried executive staff
32 employee engaged in an unlawful practice or practices related to the
33 solicitation of contributions or the administration of charitable
34 assets, regardless of whether that finding was made in the context of
35 an injunction, a proceeding resulting in the denial, suspension or
36 revocation of an organization's registration, consented to in an
37 assurance of voluntary compliance or any similar order or legal
38 agreement with any state or federal agency.

39 (3) A copy of the most recent Internal Revenue Service Form
40 990 and Schedule A (990) for every registrant if the organization
41 filed these forms;

42 (4) A clear description of the specific programs and charitable
43 purpose for which contributions will be used and a statement
44 whether such programs are planned or are in existence;

45 (5) A statement disclosing pertinent information concerning

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 whether any of the organization's officers, directors, trustees or
2 principal salaried executive staff employees as defined in
3 subparagraph (b) of paragraph (2) of subsection b. of this section:

4 (a) Are related by blood, marriage or adoption to each other or
5 to any officers, agents or employees of any fund raising counsel or
6 independent paid fund raiser under contract to the organization, or
7 are related by blood, marriage or adoption to any chief executive
8 employee, any other employee of the organization with a direct
9 financial interest in the transaction, or any partner, proprietor,
10 director, officer, trustee, or to any shareholder of the organization
11 with more than a two percent interest of any supplier or vendor
12 providing goods or services to the organization and, if so, the name
13 and business and home address and telephone number of each
14 related party; or

15 (b) Have a financial interest in any activity engaged in by a fund
16 raising counsel or independent paid fund raiser under contract to the
17 organization or any supplier or vendor providing goods or services
18 to the organization and, if so, the name and business address and
19 telephone number of each interested party.

20 (6) The amount of any grant or financial assistance from any
21 agency of government in its preceding fiscal year;

22 (7) A statement setting forth the place where and the date when
23 the organization was legally established and the form of the
24 organization;

25 (8) The principal street address and telephone number of the
26 organization and the address and telephone number of each office in
27 this State. If the organization does not maintain an office in this
28 State, the name and address of the individual having custody of its
29 financial records pertaining to operations or solicitations in this
30 State shall be disclosed;

31 (9) The name, street address and telephone number of each
32 affiliate which shares in the contributions or other revenue raised in
33 this State;

34 (10) The date when the organization's fiscal year ends;

35 (11) A statement whether:

36 (a) The organization is authorized by any other state to solicit
37 contributions and, if so, a listing of the states in which authorization
38 has been obtained;

39 (b) The organization is or has ever been enjoined in any
40 jurisdiction from soliciting contributions or has been found to have
41 engaged in unlawful practices in the solicitation of contributions or
42 the administration of charitable assets;

43 (c) The organization's registration has been denied, suspended
44 or revoked by any jurisdiction, together with the reasons for that
45 denial, suspension or revocation; and

46 (d) The organization has voluntarily entered into an assurance of
47 voluntary compliance agreement or any similar order or legal
48 agreement with any jurisdiction or federal agency or officer;

1 (12) Whether the organization intends to solicit contributions
2 from the general public; and

3 (13) Any other information as may be prescribed by rules
4 adopted by the Attorney General. In prescribing the requirements
5 of the long form, the Attorney General shall permit a charitable
6 organization to incorporate by reference any information reported
7 by the organization on its Service Form 990 and Schedule A (990).

8 c. With initial registration only, every charitable organization
9 required to file a long form registration shall also file a copy of the
10 organization's charter, articles of organization, agreement of
11 association, instrument of trust, constitution or other organizational
12 instrument and bylaws, and a statement setting forth the
13 organization's tax exempt status with copies of federal or state tax
14 exemption determination or exemption ruling letters; provided that
15 any changes in the accuracy of this information shall be reported to
16 the Attorney General pursuant to subsection e. of section 14 of this
17 act.

18 d. (1) Every charitable organization required to file a long form
19 registration shall file an annual financial report with the Attorney
20 General. The annual financial report shall include: a balance sheet;
21 a statement of support revenue, expenses and changes in fund
22 balance; a statement of functional expenses at least divided into
23 program, management, general, and fund raising; and such other
24 information as the Attorney General shall by rule require.

25 (2) The annual financial report of every charitable organization
26 which received gross revenue in excess of ~~【\$250,000】~~ \$500,000 in
27 monetary donations, or any greater amount that the Attorney
28 General may prescribe by regulation, during its most recently
29 completed fiscal year shall be accompanied by: (a) a financial
30 statement prepared in accordance with generally accepted
31 accounting principles or other comprehensive basis of accounting
32 approved for use by the Attorney General by regulation which has
33 been audited in accordance with generally accepted auditing
34 standards by an independent certified public accountant; and (b) any
35 management letters prepared by the auditor in connection with the
36 audit commenting on the internal accounting controls or
37 management practices of the organization.

38 The annual financial reports of all organizations receiving more
39 than \$25,000 but less than ~~【\$250,000】~~ \$500,000 in monetary
40 donations, or any greater amount that the Attorney General may
41 prescribe by regulation, shall be certified by the organization's
42 president or other authorized officer of the organization's governing
43 board and at the request of the Attorney General, the organization
44 shall submit: (a) a financial statement prepared in accordance with
45 generally accepted accounting principles or other comprehensive
46 basis of accounting approved for use by the Attorney General by
47 regulation which has been audited in accordance with generally
48 accepted auditing standards by an independent certified public

1 accountant; and (b) any management letters prepared by the auditor
2 in connection with the audit commenting on the internal accounting
3 controls or management practices of the organization.

4 Notwithstanding any other provision of law to the contrary, non-
5 monetary donations in the form of in-kind contributions directly
6 related to any stated purpose or mission of the charitable
7 organization, including food for food pantries or food banks,
8 supplies for shelters, and such other forms of in-kind contributions
9 as may be permitted by the Attorney General, shall not constitute
10 gross revenue with respect to the requirement of an annual financial
11 report with a financial statement audited by an independent certified
12 public accountant under this subsection. In addition to any other
13 requirement under this subsection, annual financial reports and
14 statements shall include a summary of all non-monetary in-kind
15 contributions and the value attributed to those contributions.

16 (3) The Attorney General may accept a copy of a current
17 financial report previously prepared by a charitable organization for
18 another state agency or officer in compliance with the laws of that
19 state, provided that the report filed with the other state agency or
20 officer shall be substantially similar in content to the report required
21 by this subsection.

22 (4) An independent member agency of a federated fund raising
23 organization shall independently comply with the provisions of this
24 subsection.

25 e. In order to register its qualified local units pursuant to
26 subsection d. of section 9 of this act, a parent organization
27 registered pursuant to this section shall include with its initial
28 registration and annual renewal statement a separate statement that
29 provides the following:

30 (1) The name, principal street address, and phone number of all
31 local units within this State that it is registering;

32 (2) The amount of gross contributions received by each such
33 unit and the purpose or purposes for which these funds were raised
34 in the preceding fiscal year; and

35 (3) A statement asserting that each such local unit has provided
36 the parent organization with a written statement reporting the
37 information included on its behalf and asserting that the local unit
38 meets all of the requirements of subsection d. of section 9 of this
39 act.

40 f. Any management letters prepared by the auditor in
41 connection with the audit commenting on the internal accounting
42 controls or management practices of the organization submitted
43 pursuant to paragraph (2) of subsection d. of this section shall not
44 be considered a public record under P.L.1963, c.73 (C.47:1A-1 et
45 seq.) or P.L.2001, c.404 (C.47:1A-5 et al.), shall not be made
46 available for public inspection nor used for a purpose inconsistent
47 with P.L.1994, c.16 (C.45:17A-18 et seq.), and shall be removed
48 from the record in the custody of the Attorney General at such time

1 that such information is no longer necessary for the enforcement of
2 that act. The records required pursuant to this section shall be
3 maintained for a period of at least three years after the end of the
4 period of time to which they relate.

5 (cf: P.L.2005, c.283, s.3)

6

7 2. This act shall take effect immediately.

8

9

10 STATEMENT

11

12 This bill would amend the New Jersey “Charitable Registration
13 and Investigation Act” by revising the thresholds of gross revenue
14 amounts received by charitable organizations that determine their
15 annual financial reporting requirements with the Attorney General’s
16 office. The bill also would exclude non-monetary in-kind donations
17 directly related to the mission of the charitable organization from
18 gross revenue for the purpose of requiring annual disclosure reports
19 to include a financial statement which has been audited by an
20 independent certified public accountant. In-kind donations would
21 include food for food pantries or food shelters, supplies for shelter,
22 and any other in-kind contributions the Attorney General permits.

23 The bill provides that a charitable organization operating or
24 soliciting within the State which receives annual gross revenue in
25 excess of \$500,000 in monetary donations must file with its annual
26 disclosure report a financial statement which has been audited by an
27 independent certified public accountant. The threshold for this
28 audited financial statement requirement under current law is
29 \$250,000 of gross revenue, including in-kind donations, or any
30 greater amount that the Attorney General may prescribe by
31 regulation.

32 Regulations adopted by the Attorney General increased the
33 threshold to \$500,000 of gross revenue. The regulations also specify
34 that for the purpose of determining if an audit is required, a
35 charitable organization’s gross revenue shall not include: one-time
36 bequests, fund raising campaigns for capital property in a single
37 fiscal year, the value of services performed by volunteers, or items
38 purchased by other entities for the use of the charitable organization
39 in situations in which ownership of the item is retained by the
40 original purchaser. The bill would exempt certain non-monetary in-
41 kind contributions from inclusion as gross revenue as well.

42 In addition, the bill makes a corresponding adjustment by
43 providing that organizations that have annual gross revenues in
44 excess of \$25,000 and up to \$500,000 must file an annual financial
45 report that is certified by the organization’s president or other
46 authorized officer.

47 Charitable organizations incur significant expenses associated
48 with providing audited financial statements on an annual basis.

S844 POU, GREENSTEIN

7

1 These expenses, or some portion of them, could otherwise be used
2 to further the charitable mission of these organizations. The burden
3 of annual financial reporting expenses borne by some charitable
4 organizations may be relieved by increasing the threshold at which
5 organizations must file audited financial statements, and excluding
6 certain non-monetary in-kind contributions from gross revenue.

ASSEMBLY FINANCIAL INSTITUTIONS AND INSURANCE
COMMITTEE

STATEMENT TO

SENATE COMMITTEE SUBSTITUTE FOR
SENATE, Nos. 844 and 2533

with committee amendments

STATE OF NEW JERSEY

DATED: DECEMBER 13, 2021

The Assembly Financial Institutions and Insurance Committee reports favorably and with committee amendments the Senate Committee Substitute for Senate Bill Nos. 844 and 2533.

This bill amends the New Jersey “Charitable Registration and Investigation Act” by revising the thresholds of gross revenue amounts received by charitable organizations that determine their annual financial reporting requirements with the Attorney General’s office and excluding certain non-monetary donations from gross revenue. The bill also extends certain annual reporting and filing.

The bill provides that a charitable organization operating or soliciting within the State which receives annual gross revenue in excess of \$1,000,000 in monetary donations must file with its annual disclosure report a financial statement which has been audited by an independent certified public accountant. The threshold for this audited financial statement requirement under current law is \$250,000 of gross revenue, including in-kind donations, or any greater amount that the Attorney General may prescribe by regulation.

In addition, the bill makes a corresponding adjustment by providing that organizations that have annual gross revenues in excess of \$25,000 but less than \$1,000,000 must file an annual financial report that is certified by the organization’s president or other authorized officer.

The bill also excludes non-monetary in-kind donations directly related to the mission of the charitable organization from gross revenue for the purpose of requiring annual disclosure reports to include a financial statement which has been audited by an independent certified public accountant. In-kind donations would include food for food pantries or food shelters, supplies for shelter, and any other in-kind contributions the Attorney General permits.

Additionally, the bill requires the State Treasurer to allow any annual report for a nonprofit corporation that is designated to be filed while Executive Order 103 of 2020 remains in effect, or up to

180 days after its conclusion, to be filed up to 180 days after the conclusion of that executive order, without requiring the corporation to pay any penalty or additional fee other than the annual filing fee. Pursuant to the bill, the State Treasurer may not require any corporation to pay its filing fee in advance of the date the annual report is filed.

Lastly, the bill requires the Attorney General to allow any annual filing of a renewal statement and financial report for a charitable organization that is scheduled to be filed while Executive Order 103 of 2020 remains in effect, or up to 180 days after its conclusion, to be filed up to 180 days after the conclusion of that executive order, without requiring the organization to pay any penalty or additional fee other than the annual filing fee. The bill also provides that the Attorney General may not require any organization to pay a filing fee in advance of the date the renewal statement and financial report are filed.

As amended and reported, this bill is identical to the Assembly Committee Substitute for Assembly Bill No. 4635 as adopted and reported by the committee.

COMMITTEE AMENDMENTS:

The committee amended the bill to stipulate that the annual gross revenue threshold after which a charitable organization operating or soliciting within the State is required to file a financial statement with its annual disclosure report is \$1,000,000 in monetary donations rather than \$250,000 as in current law.

SENATE COMMERCE COMMITTEE

STATEMENT TO

SENATE COMMITTEE SUBSTITUTE FOR SENATE, Nos. 844 and 2533

STATE OF NEW JERSEY

DATED: MARCH 11, 2021

The Senate Commerce Committee reports favorably the Senate Committee Substitute for Senate Bill Nos. 844 and 2533.

The committee substitute amends the New Jersey “Charitable Registration and Investigation Act” by revising the thresholds of gross revenue amounts received by charitable organizations that determine their annual financial reporting requirements with the Attorney General’s office and excluding certain non-monetary donations from gross revenue. The bill also extends certain annual reporting and filing.

The bill provides that a charitable organization operating or soliciting within the State which receives annual gross revenue in excess of \$500,000 in monetary donations must file with its annual disclosure report a financial statement which has been audited by an independent certified public accountant. The threshold for this audited financial statement requirement under current law is \$250,000 of gross revenue, including in-kind donations, or any greater amount that the Attorney General may prescribe by regulation.

In addition, the bill makes a corresponding adjustment by providing that organizations that have annual gross revenues in excess of \$25,000 and up to \$500,000 must file an annual financial report that is certified by the organization’s president or other authorized officer.

The bill also excludes non-monetary in-kind donations directly related to the mission of the charitable organization from gross revenue for the purpose of requiring annual disclosure reports to include a financial statement which has been audited by an independent certified public accountant. In-kind donations would include food for food pantries or food shelters, supplies for shelter, and any other in-kind contributions the Attorney General permits.

Additionally, the bill requires the State Treasurer to allow any annual report for a nonprofit corporation that is designated to be filed while Executive Order 103 of 2020 remains in effect, or up to 180 days after its conclusion, to be filed up to 180 days after the conclusion of that executive order, without requiring the corporation to pay any penalty or additional fee other than the

annual filing fee. Pursuant to the bill, the State Treasurer may not require any corporation to pay its filing fee in advance of the date the annual report is filed.

Lastly, the bill requires the Attorney General to allow any annual filing of a renewal statement and financial report for a charitable organization that is scheduled to be filed while Executive Order 103 of 2020 remains in effect, or up to 180 days after its conclusion, to be filed up to 180 days after the conclusion of that executive order, without requiring the organization to pay any penalty or additional fee other than the annual filing fee. The bill also provides that the Attorney General may not require any organization to pay a filing fee in advance of the date the renewal statement and financial report are filed.

ASSEMBLY, No. 4635

STATE OF NEW JERSEY 219th LEGISLATURE

INTRODUCED SEPTEMBER 14, 2020

Sponsored by:

Assemblyman ANDREW ZWICKER

District 16 (Hunterdon, Mercer, Middlesex and Somerset)

Assemblywoman YVONNE LOPEZ

District 19 (Middlesex)

SYNOPSIS

Revises financial reporting requirements for charitable organizations; excludes non-monetary in-kind donations from gross revenue for purpose of reporting requirements.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 12/13/2021)

A4635 ZWICKER, LOPEZ

2

1 AN ACT concerning financial reporting requirements of charitable
2 organizations and amending P.L.1994, c.16.

3

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

6

7 1. Section 7 of P.L.1994, c.16 (C.45:17A-24) is amended to
8 read as follows:

9 7. a. Every charitable organization operating or soliciting
10 within this State, except for those provided for in section 8 of this
11 act or exempt pursuant to section 9 of this act, shall file a long form
12 registration statement with the Attorney General.

13 b. The long form shall contain the following:

14 (1) The name of the organization and any other name or names
15 under which it intends to solicit contributions and the purposes for
16 which it was organized;

17 (2) The name, street address and telephone number of each
18 officer, director and trustee and each principal salaried executive
19 staff employee and whether the person has been adjudged liable in
20 an administrative or civil action, or convicted in a criminal action,
21 involving theft, fraud or deceptive business practices. For the
22 purposes of this paragraph:

23 (a) a plea of guilty, non vult, nolo contendere or any similar
24 disposition of alleged criminal activity shall be deemed a
25 conviction;

26 (b) "each principal salaried executive staff employee" shall be
27 limited to no more than the five most highly compensated
28 employees in the organization; and

29 (c) a judgment of liability in an administrative or civil action
30 shall include, but not be limited to, any finding or admission that
31 the officer, director, trustee or principal salaried executive staff
32 employee engaged in an unlawful practice or practices related to the
33 solicitation of contributions or the administration of charitable
34 assets, regardless of whether that finding was made in the context of
35 an injunction, a proceeding resulting in the denial, suspension or
36 revocation of an organization's registration, consented to in an
37 assurance of voluntary compliance or any similar order or legal
38 agreement with any state or federal agency.

39 (3) A copy of the most recent Internal Revenue Service Form
40 990 and Schedule A (990) for every registrant if the organization
41 filed these forms;

42 (4) A clear description of the specific programs and charitable
43 purpose for which contributions will be used and a statement
44 whether such programs are planned or are in existence;

45 (5) A statement disclosing pertinent information concerning

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 whether any of the organization's officers, directors, trustees or
2 principal salaried executive staff employees as defined in
3 subparagraph (b) of paragraph (2) of subsection b. of this section:

4 (a) Are related by blood, marriage or adoption to each other or
5 to any officers, agents or employees of any fund raising counsel or
6 independent paid fund raiser under contract to the organization, or
7 are related by blood, marriage or adoption to any chief executive
8 employee, any other employee of the organization with a direct
9 financial interest in the transaction, or any partner, proprietor,
10 director, officer, trustee, or to any shareholder of the organization
11 with more than a two percent interest of any supplier or vendor
12 providing goods or services to the organization and, if so, the name
13 and business and home address and telephone number of each
14 related party; or

15 (b) Have a financial interest in any activity engaged in by a fund
16 raising counsel or independent paid fund raiser under contract to the
17 organization or any supplier or vendor providing goods or services
18 to the organization and, if so, the name and business address and
19 telephone number of each interested party.

20 (6) The amount of any grant or financial assistance from any
21 agency of government in its preceding fiscal year;

22 (7) A statement setting forth the place where and the date when
23 the organization was legally established and the form of the
24 organization;

25 (8) The principal street address and telephone number of the
26 organization and the address and telephone number of each office in
27 this State. If the organization does not maintain an office in this
28 State, the name and address of the individual having custody of its
29 financial records pertaining to operations or solicitations in this
30 State shall be disclosed;

31 (9) The name, street address and telephone number of each
32 affiliate which shares in the contributions or other revenue raised in
33 this State;

34 (10) The date when the organization's fiscal year ends;

35 (11) A statement whether:

36 (a) The organization is authorized by any other state to solicit
37 contributions and, if so, a listing of the states in which authorization
38 has been obtained;

39 (b) The organization is or has ever been enjoined in any
40 jurisdiction from soliciting contributions or has been found to have
41 engaged in unlawful practices in the solicitation of contributions or
42 the administration of charitable assets;

43 (c) The organization's registration has been denied, suspended
44 or revoked by any jurisdiction, together with the reasons for that
45 denial, suspension or revocation; and

46 (d) The organization has voluntarily entered into an assurance of
47 voluntary compliance agreement or any similar order or legal
48 agreement with any jurisdiction or federal agency or officer;

1 (12) Whether the organization intends to solicit contributions
2 from the general public; and

3 (13) Any other information as may be prescribed by rules
4 adopted by the Attorney General. In prescribing the requirements
5 of the long form, the Attorney General shall permit a charitable
6 organization to incorporate by reference any information reported
7 by the organization on its Service Form 990 and Schedule A (990).

8 c. With initial registration only, every charitable organization
9 required to file a long form registration shall also file a copy of the
10 organization's charter, articles of organization, agreement of
11 association, instrument of trust, constitution or other organizational
12 instrument and bylaws, and a statement setting forth the
13 organization's tax exempt status with copies of federal or state tax
14 exemption determination or exemption ruling letters; provided that
15 any changes in the accuracy of this information shall be reported to
16 the Attorney General pursuant to subsection e. of section 14 of this
17 act.

18 d. (1) Every charitable organization required to file a long
19 form registration shall file an annual financial report with the
20 Attorney General. The annual financial report shall include: a
21 balance sheet; a statement of support revenue, expenses and
22 changes in fund balance; a statement of functional expenses at least
23 divided into program, management, general, and fund raising; and
24 such other information as the Attorney General shall by rule
25 require.

26 (2) The annual financial report of every charitable organization
27 which received gross revenue in excess of ~~【\$250,000】~~ \$500,000 in
28 monetary donations, or any greater amount that the Attorney
29 General may prescribe by regulation, during its most recently
30 completed fiscal year shall be accompanied by: (a) a financial
31 statement prepared in accordance with generally accepted
32 accounting principles or other comprehensive basis of accounting
33 approved for use by the Attorney General by regulation which has
34 been audited in accordance with generally accepted auditing
35 standards by an independent certified public accountant; and (b) any
36 management letters prepared by the auditor in connection with the
37 audit commenting on the internal accounting controls or
38 management practices of the organization.

39 The annual financial reports of all organizations receiving more
40 than \$25,000 but less than ~~【\$250,000】~~ \$500,000 in monetary
41 donations, or any greater amount that the Attorney General may
42 prescribe by regulation, shall be certified by the organization's
43 president or other authorized officer of the organization's governing
44 board and at the request of the Attorney General, the organization
45 shall submit: (a) a financial statement prepared in accordance with
46 generally accepted accounting principles or other comprehensive
47 basis of accounting approved for use by the Attorney General by
48 regulation which has been audited in accordance with generally

1 accepted auditing standards by an independent certified public
2 accountant; and (b) any management letters prepared by the auditor
3 in connection with the audit commenting on the internal accounting
4 controls or management practices of the organization.

5 Notwithstanding any other provision of law to the contrary, non-
6 monetary donations in the form of in-kind contributions directly
7 related to any stated purpose or mission of the charitable
8 organization, including food for food pantries or food banks,
9 supplies for shelters, and such other forms of in-kind contributions
10 as may be permitted by the Attorney General, shall not constitute
11 gross revenue with respect to the requirement of an annual financial
12 report with a financial statement audited by an independent certified
13 public accountant under this subsection. In addition to any other
14 requirement under this subsection, annual financial reports and
15 statements shall include a summary of all non-monetary in-kind
16 contributions and the value attributed to those contributions.

17 (3) The Attorney General may accept a copy of a current
18 financial report previously prepared by a charitable organization for
19 another state agency or officer in compliance with the laws of that
20 state, provided that the report filed with the other state agency or
21 officer shall be substantially similar in content to the report required
22 by this subsection.

23 (4) An independent member agency of a federated fund raising
24 organization shall independently comply with the provisions of this
25 subsection.

26 e. In order to register its qualified local units pursuant to
27 subsection d. of section 9 of this act, a parent organization
28 registered pursuant to this section shall include with its initial
29 registration and annual renewal statement a separate statement that
30 provides the following:

31 (1) The name, principal street address, and phone number of all
32 local units within this State that it is registering;

33 (2) The amount of gross contributions received by each such
34 unit and the purpose or purposes for which these funds were raised
35 in the preceding fiscal year; and

36 (3) A statement asserting that each such local unit has provided
37 the parent organization with a written statement reporting the
38 information included on its behalf and asserting that the local unit
39 meets all of the requirements of subsection d. of section 9 of this
40 act.

41 f. Any management letters prepared by the auditor in
42 connection with the audit commenting on the internal accounting
43 controls or management practices of the organization submitted
44 pursuant to paragraph (2) of subsection d. of this section shall not
45 be considered a public record under P.L.1963, c.73 (C.47:1A-1 et
46 seq.) or P.L.2001, c.404 (C.47:1A-5 et al.), shall not be made
47 available for public inspection nor used for a purpose inconsistent
48 with P.L.1994, c.16 (C.45:17A-18 et seq.), and shall be removed

1 from the record in the custody of the Attorney General at such time
2 that such information is no longer necessary for the enforcement of
3 that act. The records required pursuant to this section shall be
4 maintained for a period of at least three years after the end of the
5 period of time to which they relate.

6 (cf: P.L.2005, c.283, s.3)

7
8 2. This act shall take effect immediately.

9
10
11 STATEMENT

12
13 This bill would amend the New Jersey “Charitable Registration
14 and Investigation Act” by revising the thresholds of gross revenue
15 amounts received by charitable organizations that determine their
16 annual financial reporting requirements with the Attorney General’s
17 office. The bill also would exclude non-monetary in-kind donations
18 directly related to the mission of the charitable organization from
19 gross revenue for the purpose of requiring annual disclosure reports
20 to include a financial statement which has been audited by an
21 independent certified public accountant. In-kind donations would
22 include food for food pantries or food shelters, supplies for shelter,
23 and any other in-kind contributions the Attorney General permits.

24 The bill provides that a charitable organization operating or
25 soliciting within the State which receives annual gross revenue in
26 excess of \$500,000 in monetary donations must file with its annual
27 disclosure report a financial statement which has been audited by an
28 independent certified public accountant. The threshold for this
29 audited financial statement requirement under current law is
30 \$250,000 of gross revenue, including in-kind donations, or any
31 greater amount that the Attorney General may prescribe by
32 regulation.

33 Regulations adopted by the Attorney General increased the
34 threshold to \$500,000 of gross revenue. The regulations also specify
35 that for the purpose of determining if an audit is required, a
36 charitable organization’s gross revenue shall not include: one-time
37 bequests, fund raising campaigns for capital property in a single
38 fiscal year, the value of services performed by volunteers, or items
39 purchased by other entities for the use of the charitable organization
40 in situations in which ownership of the item is retained by the
41 original purchaser. The bill would exempt certain non-monetary in-
42 kind contributions from inclusion as gross revenue as well.

43 In addition, the bill makes a corresponding adjustment by
44 providing that organizations that have annual gross revenues in
45 excess of \$25,000 and up to \$500,000 must file an annual financial
46 report that is certified by the organization’s president or other
47 authorized officer.

A4635 ZWICKER, LOPEZ

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1 Charitable organizations incur significant expenses associated
2 with providing audited financial statements on an annual basis.
3 These expenses, or some portion of them, could otherwise be used
4 to further the charitable mission of these organizations. The burden
5 of annual financial reporting expenses borne by some charitable
6 organizations may be relieved by increasing the threshold at which
7 organizations must file audited financial statements, and excluding
8 certain non-monetary in-kind contributions from gross revenue.

ASSEMBLY FINANCIAL INSTITUTIONS AND INSURANCE
COMMITTEE

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY, No. 4635

STATE OF NEW JERSEY

DATED: DECEMBER 13, 2021

The Assembly Financial Institutions and Insurance Committee reports favorably an Assembly Committee Substitute for Assembly Bill No. 4635.

This substitute would amend the New Jersey “Charitable Registration and Investigation Act” by revising the thresholds of gross revenue amounts received by charitable organizations that determine their annual financial reporting requirements with the Attorney General’s office. The substitute also would exclude non-monetary in-kind donations directly related to the mission of the charitable organization from gross revenue for the purpose of requiring annual disclosure reports to include a financial statement which has been audited by an independent certified public accountant. In-kind donations would include food for food pantries or food shelters, supplies for shelter, and any other in-kind contributions the Attorney General permits.

The substitute provides that a charitable organization operating or soliciting within the State which receives annual gross revenue in excess of \$1,000,000 in monetary donations must file with its annual disclosure report a financial statement which has been audited by an independent certified public accountant. The threshold for this audited financial statement requirement under current law is \$250,000 of gross revenue, including in-kind donations, or any greater amount that the Attorney General may prescribe by regulation.

Regulations adopted by the Attorney General increased the threshold to \$500,000 of gross revenue. The regulations also specify that for the purpose of determining if an audit is required, a charitable organization’s gross revenue shall not include: one-time bequests, fund raising campaigns for capital property in a single fiscal year, the value of services performed by volunteers, or items purchased by other entities for the use of the charitable organization in situations in which ownership of the item is retained by the original purchaser. The substitute would exempt certain non-monetary in-kind contributions from inclusion as gross revenue as well.

In addition, the substitute makes a corresponding adjustment by providing that charitable organizations that have annual gross revenues in excess of \$25,000 but less than \$1,000,000 must file an annual financial report that is certified by the organization's president or other authorized officer. The substitute also requires the State Treasurer to allow any annual report for a nonprofit corporation that is designated to be filed while Executive Order 103 of 2020 remains in effect, or up to 180 days after its conclusion, to be filed up to 180 days after the conclusion of that executive order, without requiring the corporation to pay any penalty or additional fee other than the annual filing fee. Pursuant to the bill, the State Treasurer may not require any corporation to pay its filing fee in advance of the date the annual report is filed.

Furthermore, the substitute would require the Attorney General to allow any annual filing of a renewal statement and financial report for a charitable organization that is scheduled to be filed while Executive Order 103 of 2020 remains in effect, or up to 180 days after its conclusion, to be filed up to 180 days after the conclusion of that executive order, without requiring the organization to pay any penalty or additional fee other than the annual filing fee. The substitute also provides that the Attorney General may not require any organization to pay a filing fee in advance of the date the renewal statement and financial report are filed.

Charitable organizations incur significant expenses associated with providing audited financial statements on an annual basis. These expenses, or some portion of them, could otherwise be used to further the charitable mission of these organizations. The burden of annual financial reporting expenses borne by some charitable organizations may be relieved by increasing the threshold at which organizations must file audited financial statements, and excluding certain non-monetary in-kind contributions from gross revenue.

As adopted and reported, this substitute is identical to the Senate Committee Substitute for Senate Bill Nos. 844 and 2533, as amended and reported by the committee.

Governor Murphy Takes Action on Legislation

01/18/2022

TRENTON – Governor Murphy today signed the following bills:

S-384/A-1964 (Weinberg, Singleton/Stanley, Munoz, McKeon, Sumter, Lampitt, Vainieri Huttle, Wimberly, Mosquera, Downey, Chiaravalloti) – Expands training for judges, law enforcement officers and assistant county prosecutors concerning handling of domestic violence cases

S-386/A-1763 (Weinberg, Singleton/Munoz, Vainieri Huttle, Downey, Mosquera, Lampitt, Benson) - Establishes mandatory domestic violence training for municipal prosecutors

S-396/A-4903 (Weinberg, Addiego/Johnson, Mukherji) – Adjusts statute of limitations on damage claim for construction defect in common interest communities

S-705/A-1077 (Ruiz, Cunningham/Speight, Vainieri Huttle, Downey) – Requires DOH to develop and implement plan to improve access to perinatal mood and anxiety disorder screening

SCS for S-844 and 2533/ACS for A-4635 (Pou, Greenstein/Zwicker, Lopez) – Revises reporting requirements for charitable organizations and non-profit corporations

S-867/A-2316 (Pou/Jimenez, Giblin, Johnson) – Permits physical therapists to perform dry needling under certain circumstances

S-896/A-2396 (Pou, Turner/Wimberly, Timberlake, Murphy) – Expands Office of Public Defender representation of juveniles; repeals section 4 of P.L.1968, c.371

S-969WGR/ACS for A-2687 (Ruiz, Turner/Mazzeo, Lampitt, Moen) – Establishes loan redemption program for certain teachers to redeem loan amounts received under New Jersey College Loans to Assist State Students Loan Program through employment in certain schools; makes annual appropriation of \$1 million

S-994/A-6248 (Sweeney, Singleton/Lopez) – Requires State agencies and political subdivisions to make good faith effort to purchase five percent of goods and services from Central Nonprofit Agency

SCS for S-1016/ACS for A-2070 (Smith, Bateman/Calabrese, Mukherji, Benson) – Restricts use of neonicotinoid pesticides

S-1020/AS for ACS for A-1184 and 4414 (Ruiz, Gopal/Zwicker, Conaway, Verrelli, Caputo) – Requires School Report Card to include demographic breakdown of students who receive disciplinary actions; requires Commissioner of Education to establish Statewide database concerning certain disciplinary actions

S-1559/A-1659 (Scutari, Diegnan/Quijano, Bramnick, Mukherji, Sumter, Downey, Dancer) – “New Jersey Insurance Fair Conduct Act”

S-1771/A-1489 (Madden, Turner/Moriarty, Mosquera, Vainieri Huttle) – Expressly prohibits invasive examination of unconscious patient by health care practitioner without patient’s prior informed written consent

S-2160wGR/A-5701 (Sweeney, Oroho, Singer/Carter, Lampitt, Jasey) – Creates special education unit within the Office of Administrative Law; requires annual report

SCS for S-2515/ACS for A-4676 (Smith, Greenstein/Quijano, Jasey, McKeon) – Establishes postconsumer recycled content requirements for rigid plastic containers, glass containers, paper and plastic carryout bags, and plastic trash bags; prohibits sale of polystyrene loose fill packaging

S-2723/A-2614 (Sweeney, Turner/Murphy, Benson, Timberlake) – “21st Century Integrated Digital Experience Act”

S-2830/A-5291 (Ruiz, Singleton/Quijano) – Requires educator preparation program to report passing rates of students who complete certain tests and to disseminate information on test fee waiver programs, and permits collection of student fee for certain testing costs

S-2835/A-5292 (Ruiz, Cunningham/Quijano, Lampitt, Jasey) – Requires compilation of data and issuance of annual reports on New Jersey teacher workforce

S-2921/A-5554 (Gopal, Greenstein/Houghtaling, Downey, Mukherji) – Allows municipalities to designate outdoor areas upon which people may consume alcoholic beverages

S-3009/A-4847 (Vitale, Gopal, Gill/Vainieri Huttle, Quijano, Verrelli) – Authorizes expanded provision of harm reduction services to distribute sterile syringes and provide certain support services to persons who use drugs intravenously

S-3081/A-5219 (Singleton/McKeon, Dunn) – Repeals law concerning excess rates and charges for title insurance; makes agreement to use services of title or settlement service company subject to attorney review

S-3164/A-4987 (Gopal, Singleton/Houghtaling, Vainieri Huttle, Giblin) – Creates NJ Legislative Youth Council

S-3265/A-5074 (Diegnan, Greenstein/DeAngelo, Dancer, Mukherji) – Permits members of SPRS to purchase service credit for prior public employment with federal government or another state

S-3342/A-5463 (Codey, Singleton/Jasey, Giblin, Timberlake) – Directs NJT to erect statue in honor of A. Philip Randolph; appropriates \$90,000

S-3465/A-4336 (Oroho, Sweeney/Houghtaling, Space) – Directs Department of Agriculture to pay annual premiums to enrolled dairy farmers for certain coverage under the federal Dairy Margin Coverage Program; appropriates \$125,000

S-3488wGR/A-5537 (Sweeney, Gopal, O'Scanlon/Burzichelli, Dancer, Spearman) – Modifies certain procedures pertaining to school district regionalization; establishes grant program for cost reimbursement of conducting regionalization feasibility studies; and provides financial incentives for regionalization

S-3493/A-5458 (Vitale, Gill/Vainieri Huttle, Mukherji, McKnight) – Permits expungement of possession or distribution of hypodermic syringe or needle offense in cases of previous expungement; repeals criminal offense of possession of syringe

S-3539/A5409 (T. Kean, Gopal/Houghtaling) – Directs DEP to establish grant program for local governments to support development of community gardens

S-3594/A-5509 (Singleton, Scutari/Zwicker, Reynolds-Jackson, Verrelli) – Provides that in personal

injury or wrongful death lawsuits, calculations of lost or impaired earnings capacity not be reduced because of race, ethnicity, gender identity or expression, or affectional or sexual orientation

S-3672/A-6009 (Singleton, Turner, Moen, Johnson, McKnight) – Permits exemption from civil service examination requirement for entry-level law enforcement officers, sheriff's officers, and State and county correctional police officers; permits hiring or appointment of such officers under certain conditions, and makes appropriation

S-3673/A-6219 (Gopal, Greenstein/Burzichelli) – Authorizes limited breweries and craft distilleries to sell at retail and offer for sampling purposes product bottled and stored off-site under certain circumstances

S-3685/A-5576 (Ruiz, Codey/Jasey, Lampitt, Mukherji) – Permits teacher and professional staff member who provides special services retired from TPAF to return to employment for up to two years without reenrollment in TPAF if employment commences during 2021-2022 and 2022-2023 school years

S-3707/A-5673 (Vitale, Ruiz/Vainieri Huttle, Downey, Zwicker) – Repeals statute criminalizing sexual penetration while infected with venereal disease or HIV under certain circumstances; requires that in prosecutions for endangering another by creating substantial risk of transmitting infectious disease, name of defendant and other person be kept confidential

S-3764/A-3369 (Gopal, Weinberg/Johnson, Stanley, Karabinchak) – Establishes Commission on Asian American Heritage in DOE

S-3810/ACS for A-5862 (Sweeney, Addiego, Greenstein/Benson, Quijano) – “Responsible Collective Negotiations Act”

S-3968/A-5930 (Singleton, Beach/Sumter, Karabinchak) – Increases purchasing threshold permitting Director of Division of Purchase and Property to delegate authority to agencies; increases bid advertising threshold on certain contracts by same scale

S-3975/A-5963 (Greenstein, Oroho/Benson, Vainieri Huttle, DeAngelo) – Establishes requirements to commence screening newborn infants for congenital cytomegalovirus infection; establishes public awareness campaign

S-4004wGR/A-5950 (Weinberg, Greenstein/Sumter, Benson, Reynolds-Jackson) – Establishes database of certain appointed positions and elected offices

S-4020/A-5867 (Gopal, Cunningham/Chiaravalloti, Jasey, Carter) – Expands bonding authority of New Jersey Educational Facilities Authority to permit financing for general funding needs at New Jersey's institutions of higher education

S-4021/A-6100 (Gopal, Ruiz/Mukherji, Jasey, Timberlake, Stanley) – Requires school districts to provide instruction on history and contributions of Asian Americans and Pacific Islanders as part of implementation of New Jersey Student Learning Standards in Social Studies

S-4043/A-6005 (Cunningham/Jasey, Greenwald) – Raises statutory threshold for certain public bidding, permits bidder disqualification due to prior negative experience, adds exemptions to public bidding requirement under "State College Contracts Law," and establishes process for cooperative pricing system

S-4063/A-6220 (Sweeney/Giblin, Egan) – Removes New Jersey Maritime Pilot and Docking Pilot Commission from appropriations act provision that limits compensation and health benefits; clarifies PERS and SHBP eligibility for members of commission

S-4068/ACS for A-6110 and 6185 (Sarlo, Oroho/Benson, Mukherji, Bramnick) – Revises elective pass-through entity business alternative income tax

S-4074wGR/A-6000 (Ruiz, Beach/Verrelli, Lampitt, Carter) – Allows alternative evaluation in place of basic skills testing requirements for certain teacher certification

SCS for S-4102/A-6230 (Sweeney, Ruiz/Benson, Mejia, Zwicker) – Establishes Direct Support Professional Career Development Program; appropriates \$1,000,000

S-4128/A-6231 (Sweeney, Pou/Houghtaling, Conaway, Dancer) – Requires that only fruits and vegetables grown and packaged in NJ may be labeled by food retailers as local to State

S-4207/A-6119 (Sweeney, Beach/Mukherji, Egan, Pintor Marin) – Concerns apprenticeship programs of public works contractors

S-4210/A-6062 (Sweeney, Greenstein/Greenwald, McKnight, Mukherji) – Requires EDA to establish loan program to assist certain businesses with funding to provide reasonable accommodations for employees with disabilities

S-4211/A-6228 (Sweeney, Corrado/Benson, Speight, Zwicker) – Establishes county college-based adult centers for transition for individuals with developmental disabilities; makes annual appropriation of \$4.5 million

S-4218/A-6256 (Scutari/Reynolds-Jackson, Wimberly, Mukherji) – Appropriates \$2 million to CRDA to support costs associated with hosting NAACP National Convention in Atlantic City

S-4233/A-6229 (Scutari, Gopal/Mukherji, Jimenez) – Limits fees charged to patients and authorized third parties for copies of medical and billing records

S-4252/A-6182 (Madden/Murphy, Chaparro) – Limits extension of mandatory retirement to 90 days from State Police Retirement System during emergencies

A-259/S-2224 (DeAngelo, Mukherji, Benson/Gopal, Pennacchio) – Provides civil service preference to military service members who did not serve in theater of operation but received campaign or expedition medal

A-798/S-52 (Verrelli, Vainieri Huttle, Armato/Singer, Greenstein) – Establishes local drug overdose fatality review teams

A-802/S-1352 (Verrelli, Reynolds-Jackson, Murphy/Turner, Pou) – Requires certain retailers to train employees on gift card fraud

A-862wGR/S-962 (Chiaravalloti, Karabinchak/Pennacchio, Pou) – Permits municipalities to refund excess property taxes paid by a taxpayer who wins an assessment appeal as a property tax credit

A-953/S-4031 (Karabinchak, Houghtaling/Pou) – Requires architects disclose insurance coverage

ACS for A-998 and 2349/S-4312 (Moen, Downey, Houghtaling, Benson, Vainieri Huttle/Ruiz, Beach, Singleton) – The “New Jersey Social Innovation Act”; establishes social innovation loan pilot program and study commission within EDA

A-1121/S-1871 (Murphy, Dancer, Stanley/Lagana, Pennacchio) – Upgrades certain crimes of misrepresenting oneself as member or veteran of US Armed Forces or organized militia

A-1219wGR/S-1054 (Chaparro, McKnight/Stack) – Requires owner notification of rabies testing protocol prior to testing of owner’s animal for rabies

A-1229wGR/S-2161 (Schaer, Mosquera, Tucker, Lampitt, Vainieri Huttle, Quijano, Wimberly, Pintor Marin, Jasey/Turner, Singleton) – Requires DCA to make information on homeless prevention programs and services available on its Internet website

A-1293/S-3977 (Greenwald, Burzichelli, Mukherji/Greenstein, Gopal) – Establishes advisory council for the brewery, cidery, meadery, and distillery industries in NJ and provides for funding through certain alcoholic beverage tax receipts

A-1663/S-1842 (Quijano, Vainieri Huttle, Karabinchak/Cryan, Scutari) – Establishes “New Jersey Nonprofit Security Grant Program”

A-2186/S-1599 (Mukherji, Chaparro, McKnight/Codey, Pou) – Establishes Statewide database of beds in shelters for the homeless

A-2360/S-3285 (Chaparro, Karabinchak, Johnson/Greenstein, Stack) – Requires electric public utility to charge residential rate for service used by residential customer for electric vehicle charging at charging stations within certain designated parking spaces

A-2685wGR/S-4209 (Armato, Mazzeo, Mukherji/Stack) – Concerns information on property condition disclosure statement

A-2772/S-1040 (Downey, Houghtaling, Benson/Gopal) – Authorizes certain Medicaid recipients residing on post-secondary school campus to participate remotely in meetings of non-medical nature regarding Medicaid benefits

A-2877/S-1149 (Dancer, Vainieri Huttle, Reynolds-Jackson/Ruiz) – Requires registration of certain vacant and abandoned properties with municipalities and provides enforcement tools related to maintenance of these properties

A-3007/S-3127 (Lampitt, Dunn, Benson/Lagana, Gopal) – Requires institutions of higher education to provide students with access to mental health care programs and services and to establish a hotline to provide information concerning the availability of those services

A-3392/S-1219 (Reynolds-Jackson, Timberlake, Jasey/Turner, Beach) – Requires student representative be appointed to each board of education of school district and board of trustees of charter school that includes grades nine through 12

A-3804/S-1590 (Armato, Murphy, S. Kean/Beach, A.M. Bucco) – Designates 9-1-1 operators or dispatchers as 9-1-1 first responder dispatchers

A-3870/S-2807 (Karabinchak, Johnson, Mukherji/Greenstein, Pou) – “Defense Against Porch Pirates Act”; amends theft statute

A-3950wGR/S-3180 (Verrelli, Benson, Zwicker/Greenstein, Turner) – Prohibits employer use of tracking device in vehicle operated by employee under certain circumstances

A-4002wGR/S-2257 (Caputo, Dancer, Murphy/Gopal, Sarlo) – Allows deduction of promotional gaming credit from gross revenue on sports wagering

A-4232/S-4231 (Houghtaling, Dancer, Wirths/Oroho, Smith) – Creates program in Department of Agriculture for deer fencing on certain farmland

A-4238/S-2561 (Chiaravalloti, Schaer, Benson/Gopal, Singer) – Establishes minimum Medicaid reimbursement rate for adult medical day care services

A-4241/S-2894 (Downey, Vainieri Huttle, Murphy/Pou) – Requires DHS to conduct biennial survey of SNAP experience

ACS for A-4253/S-3233 (Conaway, Pinkin, Jimenez/Cryan) – Requires certain electronic medical programs to include demographic data entry feature; requires laboratories to record certain patients' demographic information; requires certain hospitals and laboratories to implement cultural competency training program

A-4366/S-2801 (Taliaferro, Sumter, Mukherji/Pou, Greenstein) – Requires Police Training Commission to contract with crisis intervention training center to provide mental health training to police officers and establish curriculum specific to persons experiencing economic crisis or substance use disorder

A-4434wGR/S-2716 (Greenwald, Lampitt, Mukherji/Beach, Ruiz) – Establishes Student Wellness Grant Program in DOE

A-4478/S2759 (Vainieri Huttle, Speight, Schepisi, DeCroce/Vitale, Madden) – Establishes additional requirements for DOH to assess sanctions and impose penalties on nursing homes; revises reporting requirements for nursing homes

A-4569/S-3535 (Reynolds-Jackson, Benson, Karabinchak/Turner) – Requires BPU, electric power suppliers, and gas suppliers to publish certain information related to filing of customer complaints

ACS for A-4655/S-3595 (Reynolds-Jackson, Wimberly, Carter/Turner) – Limits police presence at polling places and ballot drop boxes; prohibits electioneering within 100 feet of ballot drop box

A-4771/S-2951 (Downey, Armato, Mukherji/Gopal, Singleton) – Expands offenses eligible for expungement upon successful discharge from drug court

A-4856/S-3094 (Lampitt, Benson, Caputo/Ruiz, Beach) – Requires Internet websites and web services of school districts, charter schools, renaissance schools, and the Marie H. Katzenbach School for the Deaf to be accessible to persons with disabilities

A-5033wGR/S-3279 (Benson, Dancer, Verrelli/Gopal) – Authorizes motor vehicle dealers to sell motor vehicles online and obtain electronic signatures for motor vehicle transactions

ACS for A-5075wGR/S-4001 (Burzichelli, Dancer, Johnson/Sweeney, A.M. Bucco) – Removes Fire Museum and Fallen Firefighters Memorial from auspices of DEP and establishes museum as independent organization; makes \$200,000 supplemental appropriation

A-5160/S-3324 (DeAngelo, Conaway, Zwicker/Smith, Bateman) – Establishes minimum energy and water efficiency standards for certain products sold, offered for sale, or leased in the State

A-5294/S-3418 (Speight, Vainieri Huttle, Verrelli/Gopal, Madden) – Provides fast track hiring and advancement employment opportunities by State for persons with significant disabilities

A-5296/S-3426 (Speight, Vainieri Huttle, McKnight/T. Kean, Schepisi) – Provides for employment by State of certain persons with disabilities

A-5322/S-3433 (Mosquera, Vainieri Huttle, DePhillips/Cruz-Perez, T. Kean) – Provides for process to vacate and expunge certain arrests, charges, complaints, convictions, other dispositions, and DNA

records, associated with violations by certain human trafficking victims

A-5336wGR/S-3441 (Benson, Freiman, Vainieri Huttie/Diegnan, Madden) – Requires DHS to establish payment programs for purchase of transportation services from private sector and government transportation service providers

A-5439/S-3760 (Caputo, Dancer, Murphy/Gopal, Beach) – Changes deadline for New Jersey Racing Commission's annual report from end of calendar year to end of State fiscal year

A-5694/S-3783 (Houghtaling, Downey, Dancer/Gopal, Madden) – Permits dependents of military member to enroll in school district in advance of military member's relocation to district

A-5814/S-3851 (Swain, Tully, Benson/Lagana, Diegnan) – Creates Office of School Bus Safety in Department of Education; appropriates \$200,000

A-5864wGR/S-3939 (Speight, Pintor Marin, Chaparro, McKnight, DeAngelo, Bergen/Gopal, Cryan) – Allows law enforcement officers to review body worn camera recordings prior to creating initial report

A-5997/S-4084 (Coughlin, Lopez/Sweeney, O'Scanlon) – Removes requirement for Legislature, DOE, free public libraries, and historical societies to purchase "Manual of the Legislature of New Jersey"

A-6012/S-4076 (Moen, Murphy, Freiman/Sarlo, Gopal) – Appropriates \$500,000 for USS New Jersey Commissioning Committee to support commissioning of boat and assigned personnel

A-6020/S-4114 (Conaway, Jimenez, Vainieri Huttie/Codey) – Establishes requirements for certain tobacco product retailers to stock and sell nicotine replacement therapy products

A-6060/S-4272 (Tucker, Caputo, Mukherji/Cunningham) – Makes supplemental appropriation of \$8 million to DHS to increase reimbursement for funeral, burial, and crematory services provided to certain beneficiaries of Work First New Jersey and Supplemental Security Income programs

A-6073/S-4140 (Verrelli/Vitale) – Temporarily waives certain basic life support services crewmember requirements

A-6093/S-4201 (Stanley, Benson, Timberlake/Greenstein, Gopal) – Mandates periodic cancer screening examinations for firefighters enrolled in SHBP

A-6108wGR/S-4247 (DeAngelo, Egan, Houghtaling/Madden) – Updates licenses offered by and certain licensure requirements from Board of Examiners of Electrical Contractors

A-6132/S-4235 (Schaer, Greenwald, Conaway/Singer, Gopal) – Permits volunteer paramedics to operate within mobile intensive care units

A-6133/S-4251 (Bramnick, Mukherji, Downey/Scutari) – Allows certain persons not yet appointed as administrator of estate to pursue lawsuit for damages for wrongful death on behalf of deceased's survivors

A-6150/S-4119 (DeAngelo, Karabinchak, Wirths/Oroho, Pou) – Revises penalties for transfer of certain professional and occupational licenses

A-6159/S-4236 (Coughlin, McKnight/Vitale, Ruiz) – Revises and renames Office of Food Insecurity Advocate

A-6162/S-4246 (Benson, Stanley/Gopal) – Requires certain motor vehicle dealers to maintain certain

requirements for business premises

A-6205/S-4270 (Coughlin, McKeon/Pou) – Amends certain requirements concerning insurance holding companies

A-6206wGR/S-4260 (Wimberly/Diegnan, Oroho) – Codifies right of real estate broker-salespersons and salespersons to define relationship with broker as one between broker and independent contractor or employee and enforces current and previous written agreements addressing relationship

A-6207/S-4222 (Greenwald, Lampitt, Benson/Sweeney) – Eliminates requirement for DOE to set certain tuition rates for approved private schools for students with disabilities in certain cases

A-6208/S-4151 (Mosquera, DeAngelo, Armato/Greenstein, Cruz-Perez) – Appropriates \$60,940,361 from constitutionally dedicated CBT revenues to State Agriculture Development Committee for farmland preservation purposes

A-6209/S-4154 (Freiman, Spearman, Egan/Turner, Oroho) – Appropriates \$18 million from constitutionally dedicated CBT revenues to State Agriculture Development Committee for county planning incentive grants for farmland preservation purposes

A-6210/S-4150 (Taliaferro, Moriarty, Burzichelli/Cruz-Perez, Greenstein) – Appropriates \$4.5 million from constitutionally dedicated CBT revenues to State Agriculture Development Committee for municipal planning incentive grants for farmland preservation purposes

A-6211/S-4149 (Houghtaling, Reynolds-Jackson, Downey/Cruz-Perez, Greenstein) – Appropriates \$440,240 from constitutionally dedicated CBT revenues to State Agriculture Development Committee for grants to certain nonprofit organizations for farmland preservation purposes

A-6212/S-4148 (Jimenez, Swain, Timberlake/Codey, Corrado) – Appropriates \$54.5 million from constitutionally dedicated CBT revenues for recreation and conservation purposes to DEP for State capital and park development projects

A-6213/S-4155 (Kennedy, Carter, Tully/Bateman, Smith) – Appropriates \$49.932 million from constitutionally dedicated CBT revenues to DEP for State acquisition of lands for recreation and conservation purposes, including Blue Acres projects, and Green Acres Program administrative costs

A-6214/S-4153 (Danielsen, Zwicker, Conaway/Greenstein, Smith) – Appropriates \$80,539,578 from constitutionally dedicated CBT revenues and various Green Acres funds to DEP for local government open space acquisition and park development projects

A-6215/S-4152 (Stanley, Murphy, Jasey/Smith, Greenstein) – Appropriates \$14,687,510 to DEP from constitutionally dedicated CBT revenues for grants to certain nonprofit entities to acquire or develop lands for recreation and conservation purposes

A-6246/S-4295 (Karabinchak/Sweeney) – Concerns changes in control of hotels and disruptions of hotel services

A-6257/S-4311 (McKnight/Sweeney, Singleton) – Imposes surcharge on casino hotel occupancies to fund public safety services

A-6262/S-4314 (Burzichelli, Reynolds-Jackson, Mukherji/Sweeney, Oroho, T. Kean) – Permits PERS retiree to return to employment in NJ Legislature after retirement under certain circumstances

A-6263/S-4315 (Burzichelli, Reynolds-Jackson, Mukherji/Sweeney, Oroho, T. Kean) – Appropriates \$2 million to Legislative Services Commission

Governor Murphy pocket vetoed the following bills:

S-73/A-4580 (Bateman, Sarlo/Zwicker, Thomson, McKnight) – Establishes requirements for sale of cottage food products

S-995/A-6172 (Sweeney, A.M. Bucco/Downey, McKnight) – Requires DOLWD and DHS to conduct assessment of community rehabilitation programs and community businesses

S-1934/A-1158 (Sweeney, Pou, Cryan/Freiman, Lopez, Murphy) – Authorizes use of disability benefits for transportation provided by transportation network companies

S-2679/A-1979 (Beach, Smith/Stanley, Lopez, Kennedy) – Requires paint producers to implement or participate in paint stewardship program

S-2768/A-4664 (Singleton, Ruiz/Reynolds-Jackson, Stanley, Sumter) – Authorizes State Chief Diversity Officer to conduct disparity study concerning utilization of minority-owned and women-owned businesses in State procurement process

S-3458/A-6245 (Lagana, Gopal/Coughlin, Jimenez, Mukherji) – Revises out-of-network arbitration process

S-3529/A-5442 (Addiego, Diegnan/DeAngelo, Dancer, Dunn) – Clarifies that member of SPRS may receive accidental disability benefit under certain circumstances

S-3715/A-5804 (Cryan/Quijano, Mukherji) – Modifies certain definitions related to transient accommodation taxes and fees

S-4189/A-6112 (Vitale, Cruz-Perez/Lopez) – Permits PERS retiree to return to elective public office after retirement under certain circumstances

A-1073/S-3432 (Speight, Pintor Marin, McKnight, Timberlake/Ruiz, O'Scanlon) – Establishes requirements to screen certain people who are pregnant and who have given birth for preeclampsia

A-1269/S-3490 (Greenwald, Giblin, Calabrese/Cruz-Perez, Beach) – Eliminates one percent tax on purchasers of Class 4A commercial property transferred for consideration in excess of \$1 million

A-4958/S-3740 (Tully, Armato, Zwicker/Lagana, Oroho) – Provides temporary exemption under sales and use tax for winterizing certain small business operations

A-5334/S-3442 (Lopez, Mazzeo, Stanley/Diegnan, T. Kean) – Requires DOT, NJT, and DHS to study and implement transportation mobility and accessibility improvements for persons with autism and developmental disabilities

A-5484/S-3817 (Dancer, Caputo, Houghtaling/Lagana) – Requires New Jersey Racing Commission to adopt procedures to enforce internal controls; requires annual audit

A-6033/S-4194 (Bramnick/Sweeney, T. Kean) – Classifies golf caddies as independent contractors for purposes of State employment laws

A-6157/S-4202 (Speight, Moen/Ruiz, Beach) – Prohibits circumventing intergovernmental transfer process for law enforcement officers in certain circumstances

