

Art. VIII § I, par. 7 (Constitutional Amendment effective 12-7-2006)

New Jersey Constitution
LEGISLATIVE HISTORY CHECKLIST
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New Jersey Constitution: Article VIII, Section I, paragraph 7 (Constitutional Amendment effective 12-7-2006)

(Amends the State Constitution to dedicate the amount of annual revenue derived from a tax rate of 0.5% imposed under the sales and use tax for property tax reform)

BILL NO: ACR1 (Substituted for SCR1)

SPONSOR: Roberts and others

DATE INTRODUCED: July 6, 2006

COMMITTEE: **ASSEMBLY:** Budget
State Government

SENATE: ---

AMENDED DURING PASSAGE: No

DATE OF PASSAGE: **ASSEMBLY:** July 28, 2006

SENATE: July 28, 2006

FILED WITH SECRETARY OF STATE: July 28, 2006

SUBMITTED TO VOTERS AS PUBLIC QUESTION No. 1:

APPROVED BY VOTERS: November 7, 2006

EFFECTIVE: December 7, 2006

FOLLOWING ARE ATTACHED IF AVAILABLE:

ACR1, 2006-2007 Legislative Session:

FINAL TEXT OF BILL (INTRODUCED VERSION OF BILL ENACTED)

(Sponsors' statement begins on page 3):

Yes

COMMITTEE STATEMENT:

ASSEMBLY:

Yes Budget Committee

SENATE:

No

FLOOR AMENDMENT STATEMENT:

No

LEGISLATIVE FISCAL ESTIMATE:

Yes

(continued)

**ASSEMBLY CONCURRENT
RESOLUTION No. 1**

STATE OF NEW JERSEY

212th LEGISLATURE

INTRODUCED JULY 6, 2006

Sponsored by:

Assemblyman JOSEPH J. ROBERTS, JR.

District 5 (Camden and Gloucester)

Assemblywoman BONNIE WATSON COLEMAN

District 15 (Mercer)

Assemblyman NEIL M. COHEN

District 20 (Union)

Assemblyman HERB CONAWAY, JR.

District 7 (Burlington and Camden)

Assemblywoman NILSA CRUZ-PEREZ

District 5 (Camden and Gloucester)

Assemblyman JOSEPH VAS

District 19 (Middlesex)

Assemblyman LOUIS M. MANZO

District 31 (Hudson)

Co-Sponsored by:

Assemblyman Scalera, Assemblywoman Vainieri Huttle, Assemblymen Johnson, Diegnan, Barnes, Fisher, Prieto, Epps, Assemblywoman Truitt, Assemblyman Hackett, Assemblywoman Oliver, Assemblymen Moriarty, Van Drew, Assemblywoman Voss, Assemblymen Stack, Steele, Panter, Assemblywomen Greenstein, Lampitt, Assemblymen Greenwald, Burzichelli, Gordon, Chivukula, Stanley, Wisniewski, Caraballo, Connors, Schaer, Mayer, Whelan, Albano, McKeon, Senators Karcher, Bryant, Allen and Turner

SYNOPSIS

Amends the State Constitution to dedicate the amount of annual revenue derived from a tax rate of 0.5% imposed under the sales and use tax for property tax reform.

CURRENT VERSION OF TEXT

As introduced.

(Sponsorship Updated As Of: 7/31/2006)

1 A **CONCURRENT RESOLUTION** proposing to amend Article VIII,
2 Section I, paragraph 7 of the Constitution of the State of New
3 Jersey

4
5 **BE IT RESOLVED** by the General Assembly of the State of New
6 Jersey (the Senate concurring):

7
8 1. The following proposed amendment to the Constitution of the
9 State of New Jersey is hereby agreed to:

10
11 PROPOSED AMENDMENT

12
13 Amend Article VIII, Section I, paragraph 7 as follows:

14
15 7. a. No tax shall be levied on personal incomes of individuals,
16 estates and trusts of this State unless the entire net receipts
17 therefrom shall be received into the treasury, placed in a perpetual
18 fund designated the Property Tax Relief Fund and be annually
19 appropriated, pursuant to formulas established from time to time by
20 the Legislature, to the several counties, municipalities and school
21 districts of this State exclusively for the purpose of reducing or
22 offsetting property taxes. In no event, however, shall a tax so levied
23 on personal incomes be levied on payments received under the
24 federal Social Security Act, the federal Railroad Retirement Act, or
25 any federal law which substantially reenacts the provisions of either
26 of those laws.

27 b. There shall be annually credited from the General Fund and
28 placed in a special account in the perpetual Property Tax Relief
29 Fund established pursuant to this paragraph, which account shall be
30 designated the Property Tax Reform Account, an amount equal to
31 the annual revenue derived from a tax rate of 0.5% imposed under
32 the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.),
33 as amended and supplemented, or any other subsequent law of
34 similar effect, which amount shall be appropriated annually by the
35 Legislature exclusively for the purpose of property tax reform.

36 (cf: Art. VIII, Sec. I, par. 7 effective December 6, 1984)

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38 2. When this proposed amendment to the Constitution is finally
39 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it
40 shall be submitted to the people at the next general election
41 occurring more than three months after the final agreement and
42 shall be published at least once in at least one newspaper of each
43 county designated by the President of the Senate, the Speaker of the
44 General Assembly and the Attorney General, not less than three
45 months prior to the general election.

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 3. This proposed amendment to the Constitution shall be
 2 submitted to the people at that election in the following manner and
 3 form:

4 There shall be printed on each official ballot to be used at the
 5 general election, the following:

6 a. In every municipality in which voting machines are not used, a
 7 legend which shall immediately precede the question as follows:

8 If you favor the proposition printed below make a cross (X), plus
 9 (+), or check (✓) in the square opposite the word "Yes." If you are
 10 opposed thereto make a cross (X), plus (+) or check (✓) in the
 11 square opposite the word "No."

12 b. In every municipality the following question:
 13

| | | |
|--|-----|--|
| | YES | <p>DEDICATES ANNUAL REVENUE OF AN AMOUNT EQUAL TO A TAX RATE OF 0.5% UNDER THE STATE SALES TAX FOR PROPERTY TAX REFORM</p> <p>Do you approve the amendment of Article VIII, Section I of the Constitution of the State of New Jersey, to provide for the annual dedication and annual appropriation of an amount equal to the annual revenue derived from a tax rate of 0.5% imposed under the New Jersey Sales and Use Tax, exclusively for the purpose of property tax reform, through a special Property Tax Reform Account established in the constitutionally dedicated Property Tax Relief Fund?</p> |
| | NO | <p>INTERPRETIVE STATEMENT</p> <p>This constitutional amendment provides that an amount equal to the annual revenue derived from a tax rate of 0.5% imposed under the New Jersey Sales and Use Tax Act shall be annually dedicated in a special account in the Property Tax Relief Fund and annually appropriated for property tax reform.</p> |

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STATEMENT

This constitutional amendment provides that an amount equal to the annual revenue derived from a tax rate of 0.5% imposed under the New Jersey Sales and Use Tax Act shall be annually dedicated

ACR1 ROBERTS, WATSON COLEMAN

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- 1 in a special account in the Property Tax Relief Fund and annually
- 2 appropriated for property tax reform.

ASSEMBLY BUDGET COMMITTEE

STATEMENT TO

ASSEMBLY CONCURRENT RESOLUTION No. 1

STATE OF NEW JERSEY

DATED: JULY 7, 2006

The Assembly Budget Committee reports favorably Assembly Concurrent Resolution No. 1.

Assembly Concurrent Resolution No. 1 amends the State Constitution to provide that an amount equal to the annual revenue derived from a tax rate of 0.5% imposed under the New Jersey Sales and Use Tax Act shall be annually dedicated in a special account in the Property Tax Relief Fund and annually appropriated for property tax reform.

FISCAL IMPACT:

This resolution will annually credit to the new special account in the Property Tax Relief Fund from the General Fund one-half percent of the annual revenue from the sales and use tax. The estimated amount for the first year is approximately \$600 million.

LEGISLATIVE FISCAL ESTIMATE
ASSEMBLY CONCURRENT RESOLUTION No. 1
STATE OF NEW JERSEY
212th LEGISLATURE

DATED: AUGUST 14, 2006

SUMMARY

Synopsis: Amends the State Constitution to dedicate the amount of annual revenue derived from a tax rate of 0.5% imposed under the sales and use tax for property tax reform.

Type of Impact: Annual Revenue Shift from the State General Fund to the Property Tax Relief Fund.

Agencies Affected: Department of the Treasury;
Local Subdivisions of State Government.

Office of Legislative Services Estimate

| Fiscal Impact | <u>Fiscal Year</u> <u>2007</u> | <u>Fiscal Year</u> <u>2008</u> | <u>Fiscal Year</u> <u>2009</u> |
|--|---|---|---|
| Revenue Shift from State General Fund to State Property Tax Relief Fund | \$625,000,000 | \$650,000,000 | \$675,000,000 |
| Local Revenue | Depends on Specific Use of Dedicated Funds. | | |

- The Office of Legislative Services (OLS) notes that the Executive and the Legislature may allocate all or portions of the anticipated amounts to local subdivisions of State government.

BILL DESCRIPTION

Assembly Concurrent Resolution No. 1 of 2006 annually transfers an amount equal to receipts from a 0.5 percent sales and use tax rate from the State General Fund to a special account in the Property Tax Relief Fund and annually appropriates that amount for property tax reform.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS projects this bill to shift the following amounts from the State General Fund to the State Property Tax Relief Fund: \$625 million in fiscal year 2007, \$650 million in fiscal year 2008, and \$675 million in fiscal year 2009. The OLS notes that the Executive and the Legislature may allocate all or a portion of these anticipated amounts to local subdivisions of State government.

According to the fiscal year 2007 Appropriations Act, the State anticipates \$8.7 billion in sales tax collections for that year. Since this estimate rests upon a seven percent sales tax rate, the revenue from the 0.5 percent tax rate this bill dedicates to property tax reform represents 1/14th of anticipated receipts, or approximately \$625 million. The OLS comments that this amount includes an estimated \$2.6 million adjustment reflecting the six percent tax rate on sales from July 1, 2006 through July 14, 2006, as the seven percent tax rate did not take effect until July 15, 2006. Consequently, 0.5 percent of six percent represent 1/12th of an estimated \$220 million collected during the two-week period and the \$2.6 million represent the difference between dedicating 1/12th and 1/14th of these collections. The OLS notes, however, that this adjustment may be underestimated to the extent that consumers have shifted certain purchases into the first two weeks of July so as to avoid paying the additional one percent sales tax rate.

For its \$650 million fiscal year 2008 projection, the OLS adjusts the fiscal year 2007 estimate to account for the application of the seven percent sales tax rate during the entire fiscal year, the taxation during the entire fiscal year of goods and services to which the State extended the sales tax as of October 1, 2006, and historical revenue growth. Specifically, the OLS projects the value of the one percent tax increase for the period from July 1 to July 14 to be circa \$37 million so that the agency adds \$18.5 million (the value of half a percent) to the fiscal year 2007 estimate; anticipates the proceeds of adding three months of collections from the sales tax base expansion to be \$110 million so that the agency adds \$8 million (the value of half a percent) to the fiscal year 2007 estimate; and inflates the estimate by 3.36 percent, the annualized growth rate in sales and use tax collections from fiscal year 2001 through fiscal year 2006.

For its \$675 million fiscal year 2009 projection, the OLS inflates its fiscal year 2008 estimate by the annualized growth rate in sales tax receipts from fiscal year 2001 through fiscal year 2006, or 3.36 percent.

Section: Revenue, Finance and Appropriations

*Analyst: Thomas Koenig
Associate Fiscal Analyst*

*Approved: David J. Rosen
Legislative Budget and Finance Officer*

This fiscal estimate has been prepared pursuant to P.L. 1980, c.67.

**SENATE CONCURRENT
RESOLUTION No. 1**

**STATE OF NEW JERSEY
212th LEGISLATURE**

INTRODUCED JULY 7, 2006

Sponsored by:

**Senator ELLEN KARCHER
District 12 (Mercer and Monmouth)
Senator WAYNE R. BRYANT
District 5 (Camden and Gloucester)**

Co-Sponsored by:

Senators Allen and Turner

SYNOPSIS

Amends the State Constitution to dedicate the amount of annual revenue derived from a tax rate of 0.5% imposed under the sales and use tax for property tax reform.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 7/31/2006)

1 A **CONCURRENT RESOLUTION** proposing to amend Article VIII,
2 Section I, paragraph 7 of the Constitution of the State of New
3 Jersey

4
5 **BE IT RESOLVED** by the Senate of the State of New Jersey (the
6 General Assembly concurring):

7
8 1. The following proposed amendment to the Constitution of the
9 State of New Jersey is hereby agreed to:

10
11 PROPOSED AMENDMENT

12
13 Amend Article VIII, Section I, paragraph 7 as follows:

14
15 7. a. No tax shall be levied on personal incomes of individuals,
16 estates and trusts of this State unless the entire net receipts
17 therefrom shall be received into the treasury, placed in a perpetual
18 fund designated the Property Tax Relief Fund and be annually
19 appropriated, pursuant to formulas established from time to time by
20 the Legislature, to the several counties, municipalities and school
21 districts of this State exclusively for the purpose of reducing or
22 offsetting property taxes. In no event, however, shall a tax so levied
23 on personal incomes be levied on payments received under the
24 federal Social Security Act, the federal Railroad Retirement Act, or
25 any federal law which substantially reenacts the provisions of either
26 of those laws.

27 b. There shall be annually credited from the General Fund and
28 placed in a special account in the perpetual Property Tax Relief
29 Fund established pursuant to this paragraph, which account shall be
30 designated the Property Tax Reform Account, an amount equal to
31 the annual revenue derived from a tax rate of 0.5% imposed under
32 the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.),
33 as amended and supplemented, or any other subsequent law of
34 similar effect, which amount shall be appropriated annually by the
35 Legislature exclusively for the purpose of property tax reform.

36 (cf: Art. VIII, Sec. I, par. 7 effective December 6, 1984)

37
38 2. When this proposed amendment to the Constitution is finally
39 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it
40 shall be submitted to the people at the next general election
41 occurring more than three months after the final agreement and
42 shall be published at least once in at least one newspaper of each
43 county designated by the President of the Senate, the Speaker of the
44 General Assembly and the Attorney General, not less than three
45 months prior to the general election.

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.

SCR1 KARCHER, BRYANT

1 3. This proposed amendment to the Constitution shall be
2 submitted to the people at that election in the following manner and
3 form:

4 There shall be printed on each official ballot to be used at the
5 general election, the following:

6 a. In every municipality in which voting machines are not used, a
7 legend which shall immediately precede the question as follows:

8 If you favor the proposition printed below make a cross (X), plus
9 (+), or check (✓) in the square opposite the word "Yes." If you are
10 opposed thereto make a cross (X), plus (+) or check (✓) in the
11 square opposite the word "No."

12 b. In every municipality the following question:
13

| | | |
|--|-----|---|
| | YES | DEDICATES ANNUAL REVENUE OF AN AMOUNT EQUAL TO A TAX RATE OF 0.5% UNDER THE STATE SALES TAX FOR PROPERTY TAX REFORM Do you approve the amendment of Article VIII, Section I of the Constitution of the State of New Jersey, to provide for the annual dedication and annual appropriation of an amount equal to the annual revenue derived from a tax rate of 0.5% imposed under the New Jersey Sales and Use Tax, exclusively for the purpose of property tax reform, through a special Property Tax Reform Account established in the constitutionally dedicated Property Tax Relief Fund? |
| | NO | INTERPRETIVE STATEMENT This constitutional amendment provides that an amount equal to the annual revenue derived from a tax rate of 0.5% imposed under the New Jersey Sales and Use Tax Act shall be annually dedicated in a special account in the Property Tax Relief Fund and annually appropriated for property tax reform. |

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STATEMENT

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18 This constitutional amendment provides that an amount equal to
19 the annual revenue derived from a tax rate of 0.5% imposed under
20 the New Jersey Sales and Use Tax Act shall be annually dedicated

SCR1 KARCHER, BRYANT

4

- 1 in a special account in the Property Tax Relief Fund and annually
- 2 appropriated for property tax reform.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE CONCURRENT RESOLUTION No. 1

STATE OF NEW JERSEY

DATED: JULY 7, 2006

The Senate Budget and Appropriations Committee reports favorably Senate Concurrent Resolution No. 1.

This concurrent resolution amends the New Jersey constitution to provide that an amount equal to the annual revenue derived from a tax rate of 0.5% imposed under the New Jersey Sales and Use Tax Act shall be annually deposited in a special account in the Property Tax Relief Fund and annually appropriated for property tax reform.

FISCAL IMPACT:

The concurrent resolution proposes a constitutional amendment that will require the deposit of approximately \$600 million attributable to revenue derived from a tax rate of 0.5% imposed under the New Jersey Sales and Use Tax Act to a special account designated the Property Tax Reform Account in the Property Tax Relief Fund. The amendment to the constitution requires that the funds in that account be annually appropriated for property tax reform purposes.

LEGISLATIVE FISCAL ESTIMATE
SENATE CONCURRENT RESOLUTION No. 1
STATE OF NEW JERSEY
212th LEGISLATURE

DATED: JULY 28, 2006

SUMMARY

- Synopsis:** Amends the State Constitution to dedicate the amount of annual revenue derived from a tax rate of 0.5% imposed under the sales and use tax for property tax reform.
- Type of Impact:** Annual Revenue Shift from the State General Fund to the Property Tax Relief Fund.
- Agencies Affected:** Department of the Treasury;
Local Subdivisions of State Government.

Office of Legislative Services Estimate

| Fiscal Impact | <u>Fiscal Year</u> <u>2007</u> | <u>Fiscal Year</u> <u>2008</u> | <u>Fiscal Year</u> <u>2009</u> |
|--|---|---|---|
| Revenue Shift from State General Fund to State Property Tax Relief Fund | \$625,000,000 | \$650,000,000 | \$675,000,000 |
| Local Revenue | Depends on Specific Use of Dedicated Funds. | | |

- The Office of Legislative Services (OLS) notes that the Executive and the Legislature may allocate all or portions of the anticipated amounts to local subdivisions of State government.

BILL DESCRIPTION

Senate Concurrent Resolution No. 1 of 2006 annually transfers an amount equal to receipts from a 0.5 percent sales and use tax rate from the State General Fund to a special account in the Property Tax Relief Fund and annually appropriates that amount for property tax reform.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS projects this bill to shift the following amounts from the State General Fund to the State Property Tax Relief Fund: \$625 million in fiscal year 2007, \$650 million in fiscal year 2008, and \$675 million in fiscal year 2009. The OLS notes that the Executive and the Legislature may allocate all or a portion of these anticipated amounts to local subdivisions of State government.

According to the fiscal year 2007 Appropriations Act, the State anticipates \$8.7 billion in sales tax collections for that year. Since this estimate rests upon a seven percent sales tax rate, the revenue from the 0.5 percent tax rate this bill dedicates to property tax reform represents 1/14th of anticipated receipts, or approximately \$625 million. The OLS comments that this amount includes an estimated \$2.6 million adjustment reflecting the six percent tax rate on sales from July 1, 2006 through July 14, 2006, as the seven percent tax rate did not take effect until July 15, 2006. Consequently, 0.5 percent of six percent represent 1/12th of an estimated \$220 million collected during the two-week period and the \$2.6 million represent the difference between dedicating 1/12th and 1/14th of these collections. The OLS notes, however, that this adjustment may be underestimated to the extent that consumers have shifted certain purchases into the first two weeks of July so as to avoid paying the additional one percent sales tax rate.

For its \$650 million fiscal year 2008 projection, the OLS adjusts the fiscal year 2007 estimate to account for the application of the seven percent sales tax rate during the entire fiscal year, the taxation during the entire fiscal year of goods and services to which the State extended the sales tax as of October 1, 2006, and historical revenue growth. Specifically, the OLS projects the value of the one percent tax increase for the period from July 1 to July 14 to be circa \$37 million so that the agency adds \$18.5 million (the value of half a percent) to the fiscal year 2007 estimate; anticipates the proceeds of adding three months of collections from the sales tax base expansion to be \$110 million so that the agency adds \$8 million (the value of half a percent) to the fiscal year 2007 estimate; and inflates the estimate by 3.36 percent, the annualized growth rate in sales and use tax collections from fiscal year 2001 through fiscal year 2006

For its \$675 million fiscal year 2009 projection, the OLS inflates its fiscal year 2008 estimate by the annualized growth rate in sales tax receipts from fiscal year 2001 through fiscal year 2006, or 3.36 percent.

Section: Revenue, Finance and Appropriations
Analyst: Thomas Koenig
Associate Fiscal Analyst
Approved: David J. Rosen
Legislative Budget and Finance Officer

This fiscal estimate has been prepared pursuant to P.L. 1980, c.67.

"This bill implements a major recommendation of the Motor Vehicle Study Commission as contained on pages 133-162 ["Drinking and Driving"] of its September 1975 Report...."

The sponsors of the bill were Senators Maressa and Vreeland, both of whom were members of the Motor Vehicle Study Commission. See also "Statement to Senate, No. 1423 (1976)," p. 2, item 9 (May 24, 1976), prepared by the Senate Law, Public Safety and Defense Committee.

3. By its own terms, L. 1977, c. 29, §6(a) has no bearing upon a motorist whose sole ground of suspension is an offense having an applicable suspension period limited to six months. Likewise, it has no bearing upon a motorist subject to a series of suspensions, each of which is based on an offense having an applicable suspension period limited to six months. See, for example, N.J.S.A. 39:4-50(b) (first offense), N.J.S.A. 39:4-50.4, or the two in combination. In each case, the mandated six-month suspension would be completely served before the cited provision could be operative. As a result, these motorists are entitled to restoration without regard to §6(a) after serving the full six-month suspension or the appropriate multiple thereof.

Of course, to be eligible for restoration under §6(a), a motorist must also satisfy all other statutory requirements relevant to his or her situation. See, e.g., N.J.S.A. 39:6-31, N.J.S.A. 39:6-40, N.J.S.A. 39:3-10a.

May, 20, 1977

EDWARD G. HOFGESANG, *Director*
Division of Budget and Accounting
Department of the Treasury
 State House
 Trenton, New Jersey 08625

FORMAL OPINION 1977—No. 12.

Dear Director Hofgesang:

The adoption of Article VIII, Sec. 1, para. 7, of the State Constitution has precipitated the inquiry as to whether N.J.S.A. 54A:9-25.1 may be given effect consistently with the constitutional provision. Article VIII, Sec. 1, para. 7, approved at the general election held on November 2, 1976 effects a constitutional dedication of the proceeds of the Gross Income Tax:

"No tax shall be levied on personal incomes of individuals, estates and trusts of this State unless the entire net receipts therefrom shall be received into the treasury, placed in a perpetual fund and be annually appropriated, pursuant to formulas established from time to time by the Legislature, to the several counties, municipalities and school districts of this State exclusively for the purpose of reducing or offsetting property taxes."

N.J.S.A. 54A:9-25.1, enacted as part of the Gross Income Tax Act (N.J.S.A. 54A:9-1 *et seq.*; L. 1976, c. 47) approved by the Governor on July 8, 1976 provides:

"There is hereby established within the General Treasury a special fund to be known as the 'Gubernatorial General Elections Fund.' Where a taxpayer has indicated on a return filed pursuant to this act that one dollar of his taxes is to be reserved for such fund, the Treasurer shall credit such fund from the taxes collected under the provisions of this act. The fund shall be available for appropriation pursuant to section 5 of P.L. 1974, c. 26 (C. 19:44A-30), provided however that establishment of the 'Gubernatorial General Elections Fund' shall in no way affect the operation of said section."

The question to be resolved is whether the constitutional provision, which was clearly adopted to regulate the expenditure of the revenue realized under the Gross Income Tax Act, should be regarded as superseding the specific provision set forth within that Act at N.J.S.A. 54A:9-25.1.

The statute and constitutional amendment were initiated at the same session of the Legislature as part of a single comprehensive program of revenue reform. Assembly Concurrent Resolution 140, proposing the amendment to the people, was introduced on the same day (February 19, 1976) as Assembly Bill No. 1513, which ultimately became the Gross Income Tax Act. N.J. Legislative Index, Vol. LXIII, pp. A39, A67. The course of legislative approval of the two measures was substantially contemporaneous. Final passage of the Gross Income Tax Act occurred in the Assembly on July 7 and in the Senate on July 8, and final approval of ACR 140 occurred in the Assembly on June 10 and in the Senate on July 8. *Id.*

It is an established canon of statutory construction that contemporaneous enactments of the Legislature are to be read consistently and harmoniously whenever possible. *Smith v. Hazlet Twp.*, 63 N.J. 523 (1973); *Dept. of Labor and Industry v. Cruz*, 45 N.J. 372 (1965). By a parity of reasoning, the same principle should also apply in the interpretation of a constitutional amendment proposed to the people contemporaneously with a statute *in pari materia*. Moreover, in specific regard to the construction of constitutional provisions, the courts have held that the contemporaneous legislative understanding of constitutional terms susceptible of different meanings is entitled to great weight in establishing the precise definition of those terms. *Lloyd v. Vermeulen*, 22 N.J. 200, 210 (1956); *In re Hudson County*, 106 N.J.L. 62 (E. & A. 1929). The usual situation in which this principle is applied is the case of a statute enacted subsequent to formal adoption of the constitutional provision. The principle would appear even more immediately applicable in the present situation of constitutional and statutory provisions approved contemporaneously by the Legislature and directed to the same subject matter.

In the application of these principles to the question of deduction of a portion of income tax revenue for use in public financing of gubernatorial election activities as set out in N.J.S.A. 54A:9-25.1, several points must be strictly noted and carefully considered. The first is that the constitutional dedication of the proceeds of the Gross Income Tax pertains by its terms only to the "entire net receipts" of the tax. There is manifestly no constitutional impediment to the prior deduction of the costs of collection of the tax in the computation of constitutionally dedicated "entire net receipts." Secondly, the action which, according to the terms of N.J.S.A. 54A:9-25.1, would effect the prior deduction of a portion of gross tax revenue to the Gubernatorial General Elections Fund is a specific election by the taxpayer to "reserve" one dollar of his total tax liability for that use. Finally, in the legislative process of total

revenue reform, the Legislature as a whole evidently regarded the provisions of N.J.S.A. 54A:9-25.1 as entirely consistent with the proposed constitutional amendment.

The specific question to be resolved under applicable principles of law in light of these considerations is whether the taxpayer's election, which is specifically provided for in the body of the tax statute, may be considered, like the prior deduction of collection costs, a permissible deduction from the gross tax revenue in the determination of the "entire net receipts" dedicated by the Art. VIII, Sec. 1, para. 7. In these circumstances, it is sound to conclude that such a deduction is consistent both with the Legislature's expression of law and the popular approval of the constitutional amendment. The taxpayer's election is specifically provided for in the tax statute approved contemporaneously with the constitutional amendment as part of a comprehensive integrated legislative program of tax reform. The meaning of "entire net receipts" constitutionally dedicated to property tax relief is not apparent on its face, and the presumed legislative intent should be discerned from the entire process of legislative tax reform. Since that process provided for a dedication of the "entire net receipts" of the Gross Income Tax and at the same time for a voluntary reservation by the taxpayer of a minimal portion of his tax liability for public financing of gubernatorial elections, it is logical to assume an implicit legislative purpose to allow for this reservation of tax liability as a permissible prior deduction in the computation of constitutionally dedicated "entire net receipts." For these reasons, you are advised that the transfer and expenditure of amounts reserved by taxpayers in the Gubernatorial General Elections Fund under N.J.S.A. 54A:9-25.1 is consistent with Art. VIII, Sec. 1, para. 7 of the State Constitution.

Very truly yours,
WILLIAM F. HYLAND
Attorney General
 By: **PETER D. PIZZUTO**
Deputy Attorney General

June 8, 1977

JOHN A. WADDINGTON, Director
Division of Motor Vehicles
 25 South Montgomery Street
 Trenton, New Jersey 08625

FORMAL OPINION 1977—No. 13.

Dear Director Waddington:

The Division of Motor Vehicles has requested an opinion as to those circumstances in which a one-year revocation of driving privileges for refusing to submit to a breath chemical test shall be imposed under L. 1977, c. 29. Specifically, the inquiry is whether a one-year revocation shall be imposed only in the event of a previous

refusal to submit to a breath chemical test, or whether a one-year revocation invariably shall be imposed in connection with a subsequent offense of driving while intoxicated with or without regard to a prior breath refusal.

L. 1977, c. 29, §4(b) provides in pertinent part as follows:

"Any revocation of the right to operate a motor vehicle over the highways of this State for refusing to submit to a chemical test shall be for 90 days unless the refusal was in connection with a subsequent offense of this section, in which case, the revocation period shall be for 1 year...."

An apparent inconsistency and ambiguity in the cited provision is occasioned by the use of the phrases "of this section" and "in connection with a subsequent offense." The term "section" appears to refer to §4 of L. 1977, c. 29, which pertains solely to breath refusal proceedings. The implication therefrom is that the one-year period of revocation is to be imposed only in instances where a motorist has been previously adjudged to have refused a breath chemical test. On the other hand, the statute provides that the refusal must be "in connection with a subsequent offense," which suggests that the one-year revocation period must be imposed only in instances where the refusal is "in connection with" a subsequent offense of driving while intoxicated.

In the construction of ambiguous statutory language, it is appropriate to consider the legislative history of the enactment in order to ascertain the legislative intent. See *Watt v. Mayor and Council of Borough of Franklin*, 21 N.J. 274, 277-8 (1956); cf. *Murphy v. Zink*, 136 N.J.L. 235 (Sup. Ct. 1947), aff'd o.b. 136 N.J.L. 635 (E. & A. 1948). The "Statement to Senate, No. 1423," page 2, item 8 (May 24, 1976), prepared by the Senate Law, Public Safety and Defense Committee, provided that the bill accomplished a "number of changes in existing law regarding drinking and driving." It summarized the major provisions of existing law and those proposed under the bill in respect to breath refusal matters as follows:

| "Issue | Current Statute | [Motor Vehicle Study] Commission Recommendations |
|-------------|----------------------|--|
| | | *** |
| "8. Refusal | 6 mos. DL suspension | 1st - 6 mos.+ Alcohol Education, or Rehabilitation Subsq. to Prior DWI Conv. in 15 yrs. - 1 yr.* |
| | | *** |
| | | **If more than 15 yrs. then treated as a first[.] |
| | | *** |

From the summary, it can be seen that a one-year revocation for refusing a breath chemical test was intended by the Legislature to be imposed only where the refusal occurs within 15 years of an earlier unrelated conviction of driving while intoxicated. In the event there has been no earlier conviction of driving while intoxicated or the earlier conviction of driving while intoxicated has occurred more than 15 years prior to the refusal, a six-month suspension would be imposed. See also Senate No. 1423, §1 (1976); *Report of the New Jersey Motor Vehicle Study Commission* (September 1975) 153, 161, 164. The six-month suspension for refusing to submit to a breath test was reduced to 90 days in the final version of the bill. However, the legislative purpose to impose a one-year revocation only for a refusal in connection with

legislation, would have been entitled to receive a rebate or credit related to property taxes.

This paragraph was added to the constitution by amendment in 1975 and then was amended in 1976 to permit higher rebates to senior citizens and persons with total and permanent disabilities. The Supreme Court upheld the statute implementing this paragraph, which limits eligibility for rebates to taxpayers' principal residences, thereby excluding summer homes. The Court concluded that this limitation was permitted by the word "homestead" in the constitutional provision (*Rubin v. Glaser*).

Laws Permitting Municipalities to Grant Abatements or Exceptions Authorized

6. The Legislature may enact general laws under which municipalities may adopt ordinances granting exemptions or abatements from taxation on buildings and structures in areas declared in need of rehabilitation in accordance with statutory criteria, within such municipalities and to the land comprising the premises upon which such buildings or structures are erected and which is necessary for the fair enjoyment thereof. Such exemptions shall be for limited periods of time as specified by law, but not in excess of 5 years.

This paragraph, like paragraph 5, was added to the constitution by amendment in 1975. It permits the legislature to delegate to municipalities the power to grant up to five-year tax exemptions and abatements for buildings in areas in need of rehabilitation. It has not been subject to judicial interpretation.

Personal Income Tax Dedicated to Reducing Property Taxes

7. a. No tax shall be levied on personal incomes of individuals, estates and trusts of this State unless the entire net receipts therefrom shall be received into the treasury, placed in a perpetual fund designated the Property Tax Relief Fund and be annually appropriated, pursuant to formulas established from time to time by the Legislature, to the several counties, municipalities and school districts of this State exclusively for the purpose of reducing or offsetting property taxes. In no event, however, shall a tax so levied on personal incomes be levied on payments received under the federal Social Security Act, the federal Railroad Retirement Act, or any federal law which substantially reenacts the provisions of either of those laws.

b. There shall be annually credited from the General Fund and placed in a special account in the perpetual Property Tax Relief Fund established pursuant to this paragraph, which account shall be designated the Property Tax Reform Account, an amount equal to the annual revenue derived from a tax rate of 0.5% imposed under the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.), as amended and supplemented, or any other subsequent law of similar effect, which amount shall be appropriated annually by the Legislature exclusively for the purpose of property tax reform.

Paragraph a was added to the constitution by amendment in 1976. The prohibition on taxing the benefits listed in the last sentence was added by amendment

in 1984. The basic thrust of the 1976 provision was to require that any personal income tax statute earmark revenues for offsetting or reduction of local property taxes, such as school taxes. This was part of the response to the crisis in education funding brought about by the ongoing *Robinson v. Cahill* litigation. (See discussion under Article VIII, Section IV, paragraph 1, below.) This paragraph has not been subject to judicial interpretation.

Paragraph b was added in 2006 to link, at least partially, a sales tax increase to property tax relief.

Section II. Debt and Appropriations

State Credit Not to Be Loaned

1. The credit of the State shall not be directly or indirectly loaned in any case.

This paragraph was carried over verbatim from Article IV, Section 6, paragraph 3, of the 1844 constitution. The provision was aimed at limiting the state from embarking on joint ventures with, or subsidizing projects of, private individuals or corporations.¹²² This paragraph should be read together with Article VIII, Section III, paragraphs 2 and 3, which were designed to place similar limitations on local governments.

The Supreme Court noted the purpose of these provisions in *Roe v. Kervick*:

During the nineteenth century states and their political subdivisions frequently undertook to encourage the development of railroads by furnishing financial aid. Such assistance was in the form of direct loans or gifts of public money or property, or by bond issues, or subscription to stock of the companies. Many abuses followed in the wake of such practices to the serious detriment of the taxpayer.

The strictures of *Article VIII* . . . were simply the retreat to a fundamental doctrine of government, i.e., that public money should be raised and used only for public purposes.

The Court in *Kervick* went on to articulate the “public purpose” doctrine as permitting involvement in projects that benefit “the community as a whole.” Further, the doctrine “must expand when necessary to encompass changing public needs in a modern dynamic society.” The Court then approved state and local loans for Area Redevelopment Assistance projects.

Applying these views, the Court has upheld a variety of public purpose projects despite the apparent rigid ban in this paragraph (*Bulman v. McCrane*).

¹²² Frederick M. Hermann, *The Constitution of 1844 and Political Change in Antebellum New Jersey*, 101 N.J. Hist. 34 (Spring/Summer 1983).

Appropriations to Be Provided by Law

2. No money shall be drawn from the State Treasury or any other source of public funds by law. All moneys for the support of the State purposes as far as can be provided for in one general appropriation for each fiscal year; except that when a change in the law may be made to effect the transition from one fiscal year to another, the amount appropriated for any State purpose contained therein, together with the amount appropriated for the same purpose in the preceding fiscal period, shall exceed the total amount of money which will be available to meet such purpose as certified by the Governor.

This paragraph has its origins in the 1844 constitution, which contained the first sentence. The rest of the provision was added by the 1976 constitution.

The first sentence recognizes the Legislature's taxing and spending power (*Karcher v. Kean*). The second sentence sets the requirements of a single, annual appropriation based on projected revenues as certified by the Governor. The Supreme Court ruled the state could not issue bonds to balance the budget (*Larson v. State*).

In 1992, the Court reiterated that the Legislature's power is “exclusive and exclusively” with the Legislature (not interfering with the executive power) (*Workers of America, AFL-CIO v. F*).

Limit on State Debt

3. a. The Legislature shall not, in any one year, create or incur debts, liability or liabilities of the State or any agency or instrumentality thereof, or liabilities shall exceed at any time the amount appropriated by the general appropriation act for that year. No such law shall be authorized by a law for that year. Regardless of any limitation on the amount of such debt or liability as incurred, the principal thereof within thirty-five days after the date of such law shall not be repealed until such debt or liability is fully paid and discharged. Except as otherwise provided, such law shall take effect until it shall have been repealed and approved by a majority of the Legislature on or after the date of its repeal thereon.

b. On and after the date on which the 1976 Constitution, the Legislature shall not create or authorizes the creation of a debt or liability of any rate entity, established either as a public or private exercising public and essential functions.

2006 PUBLIC QUESTIONS

2006 QUESTIONS: LANGUAGE and TOTAL VOTE

Votes cast Nov. 7, 2006

Public Question No. 1

CONSTITUTIONAL AMENDMENT TO DEDICATE 0.5 PERCENT OF STATE SALES TAX REVENUES FOR PROPERTY TAX REFORM

Do you approve the amendment of Article VIII, Section I of the Constitution of the State of New Jersey, to provide for the annual dedication and annual appropriation of an amount equal to the annual revenue derived from a tax rate of 0.5% imposed under the New Jersey Sales and Use Tax, exclusively for the purpose of property tax reform, through a special Property Tax Reform Account established in the constitutionally dedicated Property Tax Relief Fund?

INTERPRETIVE STATEMENT

This constitutional amendment provides that an amount equal to the annual revenue derived from a tax rate of 0.5% imposed under the New Jersey Sales and Use Tax Act shall be annually dedicated in a special account in the Property Tax Relief Fund and annually appropriated for property tax reform..

| | |
|-----------|-----------|
| YES | 1,121,130 |
| NO | 552,380 |

Public Question No. 2

CONSTITUTIONAL AMENDMENT TO EXPAND USES OF DEDICATED TAX REVENUES TO FUND IMPROVEMENTS AND FACILITIES ON PRESERVED OPEN SPACE LANDS

Shall the amendment to Article VIII, Section II, paragraph 6 of the Constitution of the State of New Jersey, expanding the authorized uses of the constitutionally dedicated Corporation Business Tax Revenue, to allow the use of 15% of the dedicated funds to fund the development of lands for recreation and conservation purposes, and beginning on January 1, 2016, allow the use of an additional 17% of the dedicated funds to fund the development of lands for recreation and conservation purposes, be approved?

INTERPRETIVE STATEMENT

Since 1996, 4% of the annual revenue from the Corporation Business Tax has been constitutionally dedicated to fund environmental programs. Approval of this constitutional amendment would (1) expand the authorized uses of those revenues to fund improvements and facilities for recreation and conservation purposes on preserved open space lands, and to pay debt that may be incurred from the issuance of bonds for those purposes, and (2) change the allocation of funds for the existing authorized uses. The Constitution currently allocates 33% for hazardous discharge cleanup performed by the State, 17% for grants for air pollution control programs until 2016, a minimum of one-sixth (or 16.66%) or a minimum of \$5 million for water quality projects, and a minimum of one-third for funding loans or grants for underground storage tank programs and loans or grants for hazardous discharge remediation programs, and for an underground storage tank inspection program. This constitutional amendment would authorize 15% of the dedicated funds to be used to finance improvements and facilities for recreation and conservation purposes on preserved open space lands and an additional 17% for that purpose in 2016 by reducing the allocation of monies for water quality programs, State funded hazardous discharge cleanup, and the underground storage tank program, but would require an appropriation to the underground storage tank program if less than \$20 million is available in any year for that program.

| | |
|-----------|---------|
| YES | 992,484 |
| NO | 659,373 |

A-4901 Payne (D-29); Cruz-Perez (D-5) +1
Increases sales & use tax from 6% to 7% on July 15, 2006 & expands base of sales & use tax on October 1, 2006. (2006:S-1996)

07/06/06—Introduced, ref to Asm Budget.
07/07/06—Reported, 2nd rdg in Asm.
07/08/06—Emergency resolution 79-0-0. Passed Asm 41-38-0.
Rcvd in Sen w/o ref, 2nd rdg in Sen. Emergency resolution 40-0. Sub for S-1996. Passed Sen & sent to Governor 22-18.
Signed by Governor P.L.2006, c.44.

A-5000 Greenwald (D-6); Payne (D-29); Watson Coleman (D-15) +1
Appropriates \$33,480,957,000 in State funds & \$10,197,242,726 in federal funds for State budget for Fiscal Year 2007-2008. (2006:S-3000)

06/14/07—Introduced, ref to Asm Budget.
06/18/07—Reported, 2nd rdg in Asm.
06/21/07—Sub by S-3000.

A-5001 Watson Coleman (D-15); Manzo (D-31); Greenwald (D-6) +12
Expands program eligibility & enhances benefit amount under New Jersey earned income tax credit program. (2006:S-2647)

06/14/07—Introduced, ref to Asm Budget.

06/18/07—Reported, 2nd rdg in Asm.

06/21/07—Sub by S-2647.

A-5002 Burzichelli (D-3) +1
Concerns enhancement of tax compliance under State Uniform Tax Procedure Law. (2006:S-3001)

06/14/07—Introduced, ref to Asm Budget.
06/18/07—Reported w/amend, 2nd rdg in Asm.
06/21/07—Passed Asm 50-30-0. Rcvd in Sen w/o ref, 2nd rdg in Sen. Sub for S-3001. Passed Sen & sent to Governor 24-12.
06/28/07—Signed by Governor P.L.2007, c.100.

A-5003 Burzichelli (D-3); Vas (D-19) +1
Establishes tax clearance certificate program for awards of certain business assistance & incentives. (2006:S-3003)

06/14/07—Introduced, ref to Asm Budget.
06/18/07—Reported, 2nd rdg in Asm.
06/21/07—Passed Asm 78-1-0. Rcvd in Sen w/o ref, 2nd rdg in Sen. Sub for S-3003. Passed Sen & sent to Governor 33-3.
06/28/07—Signed by Governor P.L.2007, c.101.

A-5004 Manzo (D-31); Epps (D-31) +1
Imposes personal liability on certain persons required to collect certain taxes, fees, & assessments. (2006:S-3002)

06/14/07—Introduced, ref to Asm Budget.
06/18/07—Reported, 2nd rdg in Asm.
06/21/07—Passed Asm 72-8-0. Rcvd in Sen w/o ref, 2nd rdg in Sen. Sub for S-3002. Passed Sen & sent to Governor 24-12.
06/28/07—Signed by Governor P.L.2007, c.102.

A-5005 Roberts (D-5); Pou (D-35); Giblin (D-34) +2
Changes PERS, TPAF & DCRP contribution rates & new employees' compensation base & retirement age; implements changes to SHBP & transfer of education employees to School Employees' Health Benefits Program; modifies State Investment Council. (2006:S-3004)

06/14/07—Introduced, ref to Asm Budget.
06/18/07—Reported w/amend, 2nd rdg in Asm.
06/21/07—Passed Asm 70-4-6. Rcvd in Sen w/o ref, 2nd rdg in Sen. Sub for S-3004. Passed Sen & sent to Governor 33-4.
06/28/07—Signed by Governor P.L.2007, c.103.

A-5006 Greenwald (D-6); Schaefer (D-36); Watson Coleman (D-15) +1
Exempts comprehensive outpatient rehabilitation facilities from ambulatory care assessment. (2006:S-2954)

06/18/07—Introduced, ref to Asm Budget. Reported, 2nd rdg in Asm.
06/21/07—Passed Asm 80-0-0. Rcvd in Sen, ref to Sen Budget & Appropriations.

ASSEMBLY CONCURRENT RESOLUTIONS

ACR-1 Roberts (D-5); Watson Coleman (D-15); Cohen (D-20) +36
Amends State Constitution to dedicate amount of annual revenue derived from tax rate of 0.5% imposed under sales & use tax for property tax reform. (2006:SCR-1)

07/06/06—Introduced, ref to Asm Budget.
07/07/06—Reported, 2nd rdg in Asm.
07/08/06—Copies placed on desks in Asm. Copies placed on desks in Sen.
07/27/06—Public hearing held by Asm State Govt.
07/28/06—Passed Asm 77-0-0. Rcvd in Sen w/o ref, 2nd rdg in Sen. Sub for SCR-1. Passed Sen 36-0. Filed w/Secy of State.

ACR-2 Roberts (D-5); Watson Coleman (D-15) +25
Amends State Constitution to dedicate amount of annual revenue derived from tax rate of 1% imposed under sales & use tax for property tax reform.

07/28/06—Introduced, ref to Asm Budget.

ACR-3 Roberts (D-5); DeCroce (R-26) +70
Establishes four joint legislative committees to recommend proposals to bring about property tax reform. (2006:SCR-2)

07/28/06—Introduced, 1st rdg w/o comm ref, 2nd rdg in Asm.
Passed Asm 77-0-0. Rcvd in Sen w/o ref, 2nd rdg in Sen. Sub for SCR-2. Motion for Sen floor sub 16-21 (lost). Passed Sen 37-0. Filed w/Secy of State.

ACR-4 Caraballo (D-29); Watson Coleman (D-15); Cruz-Perez (D-5)

Proposes constitutional amendment to permit Legislature to increase farmland assessment roll-back tax period in certain cases. (2006:SCR-128)

12/07/06—Introduced, 1st rdg w/o comm ref, 2nd rdg in Asm.

ACR-5 Wisniewski (D-19); Gordon (D-38); Malone (R-30) +3
Proposes constitutional amendment removing gubernatorial appointment of certain municipal court judges. (2006:SCR-123)

12/07/06—Introduced, 1st rdg w/o comm ref, 2nd rdg in Asm.
06/21/07—Copies placed on desks in Asm. Copies placed on desks in Sen.

12/13/07—Passed Asm 80-0-0.

12/17/07—Rcvd in Sen w/o ref, 2nd rdg in Sen.

01/03/08—Sub for SCR-123. Passed Sen 29-3.

01/04/08—Filed w/Secy of State.

ACR-10 Fisher (D-3); McKeon (D-27); Albano (D-1) +33
Amends Constitution to dedicate up to \$175 million annually from FY2009 to FY2038 of State revenue or resources for preservation of open space, including flood prone or affected areas & lands protecting water supplies, for farmland preservation & soil (2006:ACR-260)

02/22/07—Introduced, ref to Asm Agric & Nat Resrcs.

05/10/07—Reported w/sub, ref to Asm Env & Solid Waste.

05/14/07—Reported w/sub, ref to Asm Appropriations.

ACR-20 Roberts (D-5); Watson Coleman (D-15); Cohen (D-20) +10
Amends State Constitution to dedicate amount of annual revenue derived from tax rate of 1% imposed under sales & use tax for property tax reform. (2006:SCR-137)

03/05/07—Introduced, ref to Asm Appropriations.

05/10/07—Reported, 2nd rdg in Asm. Copies placed on desks in Asm. Copies placed on desks in Sen.

05/17/07—Public hearing held by Asm Appropriations.

06/11/07—Passed Asm 79-1-0.

06/14/07—Rcvd in Sen, ref to Sen Budget & Appropriations.

06/18/07—Reported, 2nd rdg in Sen.

06/21/07—Sub for SCR-137. Passed Sen 36-1.

06/22/07—Filed w/Secy of State.

ACR-51 Vandervalk (R-39) +1

Proposes an amendment to Constitution requiring certain State funding for public education to be distributed on per pupil basis. (2006:SCR-89; 2004:ACR-60; 2002:ACR-12)

01/10/06—Introduced, ref to Asm Education.

ACR-52 Gregg (R-24); Chivukula (D-17) +5
Amends State Constitution to impose, with limited exclusions, an annual municipal & school district spending cap subject to waiver only by local voter approval. (2004:ACR-59; 2002:ACR-178)

01/10/06—Introduced, ref to Asm Appropriations.

06/26/06—Motion 24 Hour Notice Rule 10.23.

ACR-53 Gregg (R-24); Manzo (D-31); Karrow (R-23) +4
Amends State Constitution to prohibit annual State spending from growing annually by more than 130% of average annual inflation & percentage annual growth in persons of school age. (2004:ACR-196)

01/10/06—Introduced, ref to Asm Appropriations.

06/26/06—Motion 24 Hour Notice Rule 10.23.

ACR-54 Gregg (R-24); Manzo (D-31); Karrow (R-23) +3
Amends State Constitution to provide annual spending limits for counties, municipalities & school districts & to provide for State aid for property tax relief for local governments that budget within those limits. (2004:ACR-197)

01/10/06—Introduced, ref to Asm Appropriations.

06/26/06—Motion 24 Hour Notice Rule 10.23.

ACR-55 Cruz-Perez (D-5); Moriarty (D-4)
Permits Legislature to authorize "riverboat" gambling if bordering state authorizes casino gambling. (2006:SCR-27; 2004:ACR-62; 2002:ACR-11)

01/10/06—Introduced, ref to Asm Tourism & Gaming.

ACR-56 Cruz-Perez (D-5); Conners (D-7); Van Drew (D-1)
Memorializes Congress to set aside housing choice vouchers for homeless veterans. (2004:ACR-251)

01/10/06—Introduced, ref to Asm Mil & Vet Affairs.

ACR-57 Bodine (D-8); Chatzidakis (R-8) +1
Proposes constitutional amendment to increase to \$500 veterans' property tax deduction. (2006:SCR-145; 2004:ACR-138; 2002:SCR-122)

01/10/06—Introduced, ref to Asm Mil & Vet Affairs.

ACR-58 Bodine (D-8); Chatzidakis (R-8) +1
Proposes constitutional amendment to increase to \$500 senior & disabled persons' property tax deduction. (2004:ACR-139)

01/10/06—Introduced, ref to Asm Health & Senior Svcs.

ACR-59 Bodine (D-8); Chatzidakis (R-8)
Reduces by five per cent annually amount of local school purposes property taxes payable by senior citizens age 70 or older. (2006:SCR-46; 2004:ACR-140)

01/10/06—Introduced, ref to Asm Health & Senior Svcs.

ACR-60 Mayer (D-4) +4
Memorializes President & Congress to adopt S. 939 to fully fund provisions of "Individuals with Disabilities Education Act." (2004:ACR-199)

01/10/06—Introduced, ref to Asm Human Svcs.

ACR-61 Vas (D-19); Greenwald (D-6) +2
Memorializes Congress to return more federal funds to New Jersey based on New Jersey's population & contribution of federal tax dollars. (2004:ACR-213)

01/10/06—Introduced, ref to Asm Appropriations.

ACR-62 Vas (D-19)

Proposes constitutional amendment to require annual cost of living adjustment to amount of veteran's property tax deduction.

01/10/06—Introduced, ref to Asm Mil & Vet Affairs.

ACR-63 Bateman (R-16)

Proposes an amendment to Constitution to place term & holdover status limitations on county prosecutors. (2004:ACR-67; 2002:ACR-15)

01/10/06—Introduced, ref to Asm Judiciary.

ACR-64 Kean, S. (R-11)

Amends Constitution to dedicate 1% of Corporation Business Tax revenue annually to fund dredging projects. (2004:ACR-121)

01/10/06—Introduced, ref to Asm Env & Solid Waste.

ACR-65 Kean, S. (R-11) +1

Proposes an amendment to Constitution requiring State to pay certain costs of special education. (2004:ACR-162)

01/10/06—Introduced, ref to Asm Education.

ACR-66 Malone (R-30) +2

Proposes constitutional amendment to extend eligibility for veterans' property tax deduction & disabled veterans' property tax exemption to residents of continuing care retirement communities. (2006:SCR-52; 2004:ACR-94; 2002:ACR-36)

01/10/06—Introduced, ref to Asm Mil & Vet Affairs.

ACR-67 Malone (R-30)

Proposes constitutional amendment to forbid imposition of local or State property tax or certain other State taxes on intangible property. (2004:ACR-247)

01/10/06—Introduced, ref to Asm Appropriations.

ACR-68 Rumpf (R-9); Connors, C. (R-9) +5

Proposes an amendment to Constitution to prohibit use of local real property taxes or Statewide real property tax for funding core curriculum content standards. (2004:ACR-77; 2002:ACR-28)

01/10/06—Introduced, ref to Asm Education.

ACR-69 Rumpf (R-9); Connors, C. (R-9) +2

Amends Constitution to permit legislation freezing school district taxes for senior & disabled citizens. (2006:SCR-111; 2004:ACR-78; 2002:ACR-29)

01/10/06—Introduced, ref to Asm Education.

ACR-70 Rumpf (R-9); Connors, C. (R-9)

Proposes additional \$250 property tax deduction for certain senior citizens. (2004:ACR-82; 2002:ACR-33)

01/10/06—Introduced, ref to Asm Health & Senior Svcs.

ACR-71 Rumpf (R-9); Connors, C. (R-9) +1

Amends Constitution to authorize tax exemptions for increased property values resulting from property improvements to facilitate use & access of homes by permanently & totally disabled. (2004:ACR-84; 2002:ACR-35)

01/10/06—Introduced, ref to Asm Human Svcs.

ACR-72 Rumpf (R-9); Connors, C. (R-9) +23

Proposes constitutional amendment granting property assessment reductions for certain improvements to dwelling houses to provide living-quarters for senior citizen relatives. (2006:SCR-11; 2004:ACR-163)

01/10/06—Introduced, ref to Asm Housing & Local Govt.

ACR-73 Rumpf (R-9); Connors, C. (R-9)

Proposes constitutional amendment requiring State revenue estimates for purposes of balanced State budget be determined by Governor in accordance with State Revenue Forecasting Integrity Commission. (2006:SCR-35; 2004:ACR-174; 2002:SCR-81)

01/10/06—Introduced, ref to Asm Appropriations.

ACR-74 Connors, C. (R-9); Rumpf (R-9) +1

Supplements Legislative Code of Ethics. (2006:SCR-88; 2004:ACR-74; 2002:ACR-193)

01/10/06—Introduced, ref to Asm State Govt.

ACR-75 Connors, C. (R-9); Rumpf (R-9) +2

Proposes constitutional amendment to prohibit person convicted of criminal offense, as defined by law, from holding elective public office. (2004:ACR-132)

01/10/06—Introduced, ref to Asm State Govt.

ACR-76 Connors, C. (R-9); Rumpf (R-9)

Amends Constitution of State of New Jersey to provide for election of State Auditor. (2006:SCR-12; 2004:ACR-202)

01/10/06—Introduced, ref to Asm State Govt.

ACR-77 Baroni (R-14) +1

Proposes constitutional amendment to prohibit awarding contracts concerning State debt creation to individuals, businesses or organizations that make contributions to holders of certain public offices & committees. (2004:ACR-154)

01/10/06—Introduced, ref to Asm State Govt.

ACR-78 Baroni (R-14)

Proposes constitutional amendment to allow property tax reform constitutional convention held in 2005 to propose statutory changes. (2006:SCR-38; 2004:ACR-167)

01/10/06—Introduced, ref to Asm State Govt.

S-3030 Turner (D-15)

Upgrades offenses of tampering with witnesses & informants & hindering apprehension under certain circumstances.

(2006:A-4572)

12/17/07—Introduced, ref to Sen Judiciary.

S-3031 Turner (D-15)

Amends special probation statute to increase participation in drug court program; permits court to reduce certain fees.

(2006:A-4569)

12/17/07—Introduced, ref to Sen Judiciary.

S-3032 Bucco (R-25)

Requires workers who come into contact with creosote-treated marine piling, & their employers, to comply with safety & health protection measures; repeals P.L.2007, c.113. (2006:A-4607)

12/17/07—Introduced, ref to Sen Labor.

S-3033 Asselta (R-1)

Establishes procedures for selecting hearing officers in certain police disciplinary hearings. (2006:A-4448)

01/03/08—Introduced, ref to Sen Law & Public Safety & Vet Affairs.

S-3034 Asselta (R-1)

Authorizes State & county corrections officers to waive employer hearings & appeal directly to an administrative law judge.

01/03/08—Introduced, ref to Sen Law & Public Safety & Vet Affairs.

S-3035 Asselta (R-1)

Requires disciplinary actions against State & county corrections officers be based exclusively on rules & regulations adopted by appropriate authority.

01/03/08—Introduced, ref to Sen Law & Public Safety & Vet Affairs.

S-3036 Asselta (R-1)

Provides immunity for police officers who are subjects of certain disciplinary & administrative hearings. (2006:A-4447)

01/03/08—Introduced, ref to Sen Law & Public Safety & Vet Affairs.

S-3037 Asselta (R-1)

Clarifies chief of police is responsible for disciplining subordinates. (2006:A-4446)

01/03/08—Introduced, ref to Sen Law & Public Safety & Vet Affairs.

S-3038 Asselta (R-1)

Requires disciplinary actions against police officers be based exclusively on rules & regulations adopted by appropriate authority. (2006:A-4445)

01/03/08—Introduced, ref to Sen Law & Public Safety & Vet Affairs.

S-3039 Asselta (R-1)

Authorizes police officers to waive local disciplinary hearings & appeal to administrative law judge in civil service & Superior Court judge in non-civil service municipalities. (2006:A-4444)

01/03/08—Introduced, ref to Sen Law & Public Safety & Vet Affairs.

S-3040 Smith, B. (D-17); Martin (R-26)

Authorizes Greenwood Lake Commission to charge certain fees for docks, wharfs, moorings & boats. (2006:S-1121; 2004:S-2866)

01/03/08—Introduced, ref to Sen Environment.

S-3041 McCullough (R-2)

Prohibits provision of shuttle bus transportation as complimentary service by casino licensees owning or operating three or more casino properties. (2006:A-3929)

01/03/08—Introduced, ref to Sen Wagering, Tourism & Hist. Preservation.

S-3042 Vitale (D-19)

Adds additional members to Mandated Health Benefits Advisory Commission & requires study on effects of mandates enacted by law since 2000. (2006:A-4649)

01/03/08—Introduced, ref to Sen Health & Human Svcs.

S-3043 Codey (D-27); Rice (D-28); Pou (D-35) +4

"Urban Transit Hub Tax Credit Act;" allows tax credits to certain businesses for certain capital investments in urban transit hubs. (2006:A-4666)

12/17/07—Introduced, ref to Sen Budget & Appropriations.

01/03/08—Reported w/amend, 2nd rdg in Sen.

01/07/08—Motion to amend on Sen floor. Motion to table bill

21-18. Passed Sen 28-8. Rcvd in Asm w/ ref, 2nd rdg in Asm.

Sub for A-4666. Motion to amend on Asm floor. Motion to table

bill 50-26-0. Passed Asm & sent to Governor 53-22-2.

01/13/08—Signed by Governor P.L.2007, c.346.

S-3044 Lesniak (D-20)

Establishes Distressed Cemetery Maintenance & Preservation Fund. (2006:A-4590)

01/03/08—Introduced, ref to Sen Commerce.

S-3045 Girgenti (D-35)

Amends Health Enterprise Zone law to allow municipalities more discretion in granting property tax exemptions to medical offices. (2006:A-4593)

01/03/08—Introduced, ref to Sen Health & Human Svcs.

S-3046 Codey (D-27)

Requires anatomical research recovery organizations to register with DHSS.

01/03/08—Introduced, ref to Sen Health & Human Svcs.

S-3047 Codey (D-27)

"Revised Uniform Anatomical Gift Act."

01/03/08—Introduced, ref to Sen Health & Human Svcs.

S-3048 Codey (D-27); Vitale (D-19) +1

"New Jersey Hero Act;" appropriates \$80,000 to MVC from General Fund. (2006:A-4644)

01/03/08—Introduced, ref to Sen Health & Human Svcs.

S-3049 Turner (D-15)

Creates Internet based program to assist certain pre-release inmates; appropriates \$1 million. (2006:A-4578)

01/03/08—Introduced, ref to Sen Law & Public Safety & Vet Affairs.

S-3050 Sarlo (D-36)

Authorizes transfer of Atlantic City Convention Center project to Atlantic City Convention & Visitors Authority. (2006:A-2627)

01/03/08—Introduced, ref to Sen Econ Growth.

S-3051 Buono (D-18); Madden (D-4)

Amends stalking law to broaden protections for victims. (2006:A-4354)

01/03/08—Proposed for introduction.

S-4000 Buono (D-18)

"School Funding Reform Act of 2008." (2006:A-500)

01/03/08—Introduced, ref to Sen Budget & Appropriations. Reported, 2nd rdg in Sen.

01/07/08—Motion to amend on Sen floor. Motion to table bill 22-16. Sub by A-500.

SENATE CONCURRENT RESOLUTIONS

SCR-1 Karcher (D-12); Bryant (D-5) +2

Amends State Constitution to dedicate amount of annual revenue derived from tax rate of 0.5% imposed under sales & use tax for property tax reform. (2006:ACR-1)

07/07/06—Introduced, ref to Sen Budget & Appropriations.

07/08/06—Reported, 2nd rdg in Sen. Copies placed on desks in

Sen. Copies placed on desks in Asm.

07/27/06—Public hearing held by Sen State Govt.

07/28/06—Sub by ACR-1.

SCR-2 Codey (D-27)

Establishes four joint legislative committees to recommend proposals to bring about property tax reform. (2006:ACR-3)

07/28/06—Introduced, 1st rdg w/o comm ref, 2nd rdg in Sen.

Sub by ACR-3.

SCR-11 Connors, L. (R-9); Ciesla (R-10) +21

Proposes constitutional amendment granting property assessment reductions for certain improvements to dwelling houses to provide living-quarters for senior citizen relatives. (2006:ACR-72; 2004:SCR-80)

01/10/06—Introduced, ref to Sen Comm & Urban Affairs.

SCR-12 Connors, L. (R-9); McNamara (R-40)

Amends Constitution of State of New Jersey to provide for election of State Auditor. (2006:ACR-76; 2004:SCR-97)

01/10/06—Introduced, ref to Sen State Govt.

SCR-13 Connors, L. (R-9)

Proposes constitutional amendment to restrict use of condemnation power against non-blighted property for private economic development purposes. (2006:ACR-168; 2004:SCR-140)

01/10/06—Introduced, ref to Sen Comm & Urban Affairs.

SCR-14 Allen (R-7); Kavanaugh (R-16) +3

Proposes constitutional amendment to prohibit State courts from requiring that State government spend money. (2006:ACR-174; 2004:SCR-83)

01/10/06—Introduced, ref to Sen Judiciary.

SCR-15 Allen (R-7); Lance (R-23) +11

Proposes constitutional amendment to establish an annual State appropriations cap based on inflation plus State population growth, reserve of one-half of revenues collected above State appropriations & directs one-half for direct property tax relief. (2006:ACR-232; 2004:SCR-89)

01/10/06—Introduced, ref to Sen Budget & Appropriations.

SCR-16 Allen (R-7); Vitale (D-19) +11

Extends eligibility for veterans' property tax deduction to veterans who did not serve during time of war or other emergency. (2006:ACR-97; 2004:SCR-114)

01/10/06—Introduced, ref to Sen Comm & Urban Affairs.

SCR-17 Allen (R-7); Kavanaugh (R-16) +4

Proposes Truth-in-Budgeting constitutional amendment requiring that Governor's annual budget message include complete spending plan balanced exclusively with State tax revenues anticipated under current State laws. (2004:SCR-115)

01/10/06—Introduced, ref to Sen Budget & Appropriations.

SCR-18 Gill (D-34); Adler (D-6) +16

Provides for special session of Legislature to consider property tax reform. (2006:ACR-108; 2004:SCR-20; 2002:SCR-89)

01/10/06—Introduced, ref to Sen Judiciary.

SCR-19 Littell (R-24); Kyrillos (R-13) +6

Proposes constitutional amendment authorizing Legislature to invalidate certain court decisions. (2006:ACR-88; 2004:SCR-25; 2002:SCR-117)

01/10/06—Introduced, ref to Sen Judiciary.

SCR-20 McNamara (R-40); Ciesla (R-10) +5

Proposes an amendment to Constitution to describe manner in which Legislature shall provide for maintenance & support of thorough & efficient system of free public schools. (2006:ACR-106; 2004:SCR-105; 2002:ACR-43)

01/10/06—Introduced, ref to Sen Education.

SCR-21 Kyrillos (R-13); Bucco (R-25)

Proposes an amendment to Constitution requiring State to pay costs of special education. (2004:SCR-27; 2002:SCR-15)

01/10/06—Introduced, ref to Sen Education.

SCR-22 Kyrillos (R-13); Allen (R-7)

Establishes joint legislative commission to study feasibility of establishing full-time Legislature. (2004:SCR-28; 2002:SCR-116)

01/10/06—Introduced, ref to Sen State Govt.

SCR-23 Ciesla (R-10)

Proposes dedication of \$900 million from General Fund for transportation purposes. (2004:SCR-60)

01/10/06—Introduced, ref to Sen Transportation.

SCR-24 Ciesla (R-10); Connors, L. (R-9) +1

Amends constitution to require that State tax bills pass both Houses of Legislature by three-fifths majority vote. (2006:ACR-169; 2004:SCR-119; 2002:ACR-76)

01/10/06—Introduced, ref to Sen Budget & Appropriations.

SCR-25 Ciesla (R-10); Connors, L. (R-9)

Proposes constitutional amendment restricting use of funds realized from sale of State government capital assets to pay only debt service on State bonds & prohibiting use for State government operating expenses. (2006:ACR-99; 2004:SCR-120)

01/10/06—Introduced, ref to Sen Budget & Appropriations.

SCR-26 Ciesla (R-10); Bark (R-8)

Amends State Constitution to dedicate all motor fuels tax & petroleum products gross receipts tax revenues & certain motor vehicle fee revenues to capital costs of State transportation system. (2004:SCR-141)

01/10/06—Introduced, ref to Sen Transportation.

SCR-27 Bryant (D-5)

Permits Legislature to authorize "riverboat" gambling if bordering state authorizes casino gambling. (2006:ACR-55; 2004:SCR-16; 2002:SCR-16)

01/10/06—Introduced, ref to Sen Wagering, Tourism & Hist. Preservation.

SCR-28 Kean, T. (R-21)

Requires that annual State appropriations bill lay over for seven days before final passage unless passed by three-fourths majority vote. (2004:SCR-108)

01/10/06—Introduced, ref to Sen Budget & Appropriations.

SCR-29 Kean, T. (R-21) +1

Memorializes Congress & President to fully fund Traumatic Brain Injury Act for federal fiscal year 2006. (2004:SCR-142)

01/10/06—Introduced, ref to Sen Health & Human Svcs.

05/04/06—Reported, 2nd rdg in Sen.

12/04/06—Passed Sen 39-0. Rcvd in Asm, ref to Asm Health & Senior Svcs.

SCR-30 Lance (R-23) +1

Proposes constitutional amendment requiring voter approval of State bond refundings that increase principal amount of total State bonded indebtedness. (2004:SCR-30; 2002:SCR-19)

01/10/06—Introduced, ref to Sen State Govt.

SCR-31 Lance (R-23); Lesniak (D-20) +5

Proposes constitutional amendment to require voter approval when State borrows money by issuing State independent authority bonds backed by annual appropriations. (2004:SCR-31; 2002:SCR-20)

01/10/06—Introduced, ref to Sen State Govt.

SCR-32 Lance (R-23)

Amends State Constitution to bar imposition of death penalty on persons with mental retardation. (2004:SCR-32; 2002:SCR-21)

01/10/06—Introduced, ref to Sen Judiciary.

SCR-33 Lance (R-23)

Amends State Constitution to require Legislature include as part of laws making an appropriation statement of revenue available to meet appropriation. (2004:SCR-34; 2002:SCR-40)

01/10/06—Introduced, ref to Sen Budget & Appropriations.

SCR-34 Lance (R-23)

Proposes constitutional amendment to provide for enactment of laws concerning campaign finance, lobbying, government ethics, & elections procedure by Statewide initiative & referendum. (2004:SCR-35; 2002:SCR-47)

01/10/06—Introduced, ref to Sen State Govt.

SCR-35 Lance (R-23) +5

Proposes constitutional amendment requiring State revenue estimates for purposes of balanced State budget be determined by Governor in accordance with State Revenue Forecasting Integrity Commission. (2006:ACR-73; 2004:SCR-36; 2002:SCR-81)

01/10/06—Introduced, ref to Sen Budget & Appropriations.

SCR-36 Lance (R-23); McNamara (R-40)

Amends Constitution to prohibit constitutionally dedicated open space, farmland, & historic preservation funds from being used to pay for associated State agency administrative costs. (2004:SCR-37; 2002:SCR-87)

01/10/06—Introduced, ref to Sen Environment.