

# Article VIII, Section I, Paragraph 3 New Jersey Constitution

## LEGISLATIVE HISTORY CHECKLIST

Compiled by the NJ State Law Library  
(Property tax deductions – Veterans)

**New Jersey Constitution:** Article VIII, Section I, Paragraph 3

**BILL NO:** ACR29 ACR79 ACR143

**SPONSOR:** Adler, Allen, Asselta, Augustine, Azzola, Bagger, Bark, Bassano, Bateman, Biondi, Blee, Bodine, Bryant, Bucco, Cardinale, Carroll, Charles, Chatzidakis, Ciesla, Cohen, Conners, Connors, Corodemus, Cottrell, Crecco, DeCroce, DiFrancesco, DiGaetano, Farragher, Felice, Friscia, Garrett, Geist, Gibson, Gill, Greenwald, Gregg, Gusciora, Heck, Holzapfel, Inverso, Kelly, Kosco, Kramer, Kyrillos, Lance, LeFevre, Luongo, Malone, Matheussen, Merkt, Moran, Myers, O'Toole, Payne, Previte, Rice, Robertson, Romano, Rooney, Russo, Sinagra, Singer, Smith, Talarico, Thompson, Turner, Vandervalk, Vitale, Watson, Weingarten, Wisniewski, Wolfe, Zecker

**DATE INTRODUCED:** 1/13/1998

**COMMITTEE:** **Assembly:** Commerce, tourism, Gaming and Military and Veterans' Affairs; Appropriations

**Senate:** --

**AMENDED DURING PASSAGE:** Yes

**DATE OF PASSAGE:** **ASSEMBLY:** 5/3/1999

**SENATE:** 5/3/1999

**FILED WITH SECRETARY OF STATE:** 7/9/1999

**DATE OF ADOPTION:** 11/2/1999

**EFFECTIVE:** 12/2/1999

### FOLLOWING ARE ATTACHED IF AVAILABLE:

**FINAL TEXT OF BILL** (Introduced bill enacted) Yes

**SPONSOR'S STATEMENT:** Yes

**COMMITTEE STATEMENT:** **ASSEMBLY:** Yes

**SENATE:** Yes

**FLOOR AMENDMENT STATEMENT:** No

**LEGISLATIVE FISCAL ESTIMATE:** Yes

**VETO MESSAGE:** No

**GOVERNOR'S PRESS RELEASE ON SIGNING:** No

### FOLLOWING WERE PRINTED:

To check for circulating copies, contact New Jersey State Government Publications at the State Library (609) 278-2640 ext. 103 or <mailto:refdesk@njstatelib.org>.

**REPORTS:** No

**HEARINGS:**

Yes

974.90 Public hearing before Assembly Commerce, Tourism, Gaming and Military and Veterans' Affairs Committee  
C758 : Assembly committee substitute for Assembly concurrent resolution nos. 29, 79, and 143 (proposes  
1999a constitutional amendment to increase property tax deduction for veterans) : [June 7, 1999, Trenton, New  
Jersey]

**NEWSPAPER ARTICLES:**

Yes

WILLIAMS, G. (1998, November 11). Cohen seeks to hike tax rebate for vets. *Times, The (Trenton, NJ)*, p. A2.

JACKSON, H. (1998, December 4). BILL WOULD ALLOW 'NO-RACE' RACETRACKS AIM IS TO SAVE ATLANTIC CITY COURSE. *The Record (New Jersey)*, p. A3.

J. DOWLING Statehouse Bureau, M. (1999, July 2). BIGGER TAX BREAK FOR VETS A DECISION FOR N.J. VOTERS. *Press of Atlantic City, The (NJ)*, p. A1

AHEARN, J. (1999, July 4). FOR VETS, SOME HELP WITH TAXES. *The Record (New Jersey)*, p. O2.

Public Question No. 2. (1999, October 20). *Herald News (West Paterson, NJ)*, p. A4.

Press, A. (1999, October 20). VOTERS GET CHANCE TO RENEW GENEROSITY TO VETERANS. *Press of Atlantic City, The (NJ)*, p. C7

A break for veterans. (1999, October 26). *Star-Ledger, The (Newark, NJ)*, p. 25.

State Question No. 2 \_ Constitutional Amendment to Increase the Property Tax. (1999, October 31). *Times, The (Trenton, NJ)*, p. 5/rop

Vet groups grateful to voters for increase in tax reduction To the editor,. (1999, November 13). *Warren Reporter, The (Hackettstown, NJ)*.

**ASSEMBLY CONCURRENT  
RESOLUTION No. 29**

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**STATE OF NEW JERSEY**

**208th LEGISLATURE**

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PRE-FILED FOR INTRODUCTION IN THE 1998 SESSION

**Sponsored by:**

**Assemblyman JOHN C. GIBSON**

**District 1 (Cape May, Atlantic and Cumberland)**

**Assemblyman PAUL DIGAETANO**

**District 36 (Bergen, Essex and Passaic)**

**Co-Sponsored by:**

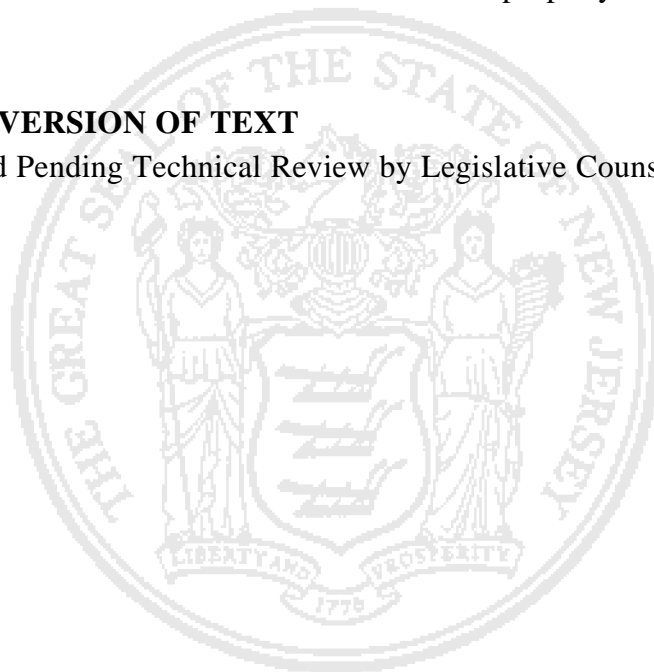
**Assemblymen Azzolina, LeFevre, Blee, Asselta, Bagger, Cottrell and Geist**

**SYNOPSIS**

Proposes constitutional amendment to increase property tax deduction for veterans.

**CURRENT VERSION OF TEXT**

Introduced Pending Technical Review by Legislative Counsel.



**(Sponsorship Updated As Of: 5/4/1999)**

1 **A CONCURRENT RESOLUTION** proposing to amend Article VIII,  
2 Section I, paragraph 3 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 agreed to:

10

11

PROPOSED AMENDMENT

12

13 Amend Article VIII, Section I, paragraph 3 to read as follows:

14 3. Any citizen and resident of this State now or hereafter honorably  
15 discharged or released under honorable circumstances from active  
16 service, in time of war or other emergency as, from time to time,  
17 defined by the Legislature, in any branch of the Armed Forces of the  
18 United States shall be entitled, annually to a deduction from the  
19 amount of any tax bill for taxes on real and personal property, or both,  
20 including taxes attributable to a residential unit held by a stockholder  
21 in a cooperative or mutual housing corporation, in the sum of \$50.00  
22 or if the amount of any such tax bill shall be less than \$50.00, to a  
23 cancellation thereof, which deduction or cancellation shall not be  
24 altered or repealed, except that commencing in 1997 and in each year  
25 thereafter, the deduction or cancellation shall be \$100.00. Any person  
26 hereinabove described who has been or shall be declared by the United  
27 States Veterans Administration, or its successor, to have a  
28 service-connected disability, shall be entitled to such further deduction  
29 from taxation as from time to time may be provided by law. The  
30 surviving spouse of any citizen and resident of this State who has met  
31 or shall meet his or her death on active duty in time of war or of other  
32 emergency as so defined in any such service shall be entitled, during  
33 her widowhood or his widowerhood, as the case may be, and while a  
34 resident of this State, to the deduction or cancellation in this paragraph  
35 provided for honorably discharged veterans and to such further  
36 deduction as from time to time may be provided by law. The surviving  
37 spouse of any citizen and resident of this State who has had or shall  
38 hereafter have active service in time of war or of other emergency as  
39 so defined in any branch of the Armed Forces of the United States and  
40 who died or shall die while on active duty in any branch of the Armed  
41 Forces of the United States, or who has been or may hereafter be  
42 honorably discharged or released under honorable circumstances from  
43 active service in time or war or of other emergency as so defined in

**EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and intended to be omitted in the law.**

**Matter underlined thus is new matter.**

1 any branch of the Armed Forces of the United States shall be entitled,  
 2 during her widowhood or his widowerhood, as the case may be, and  
 3 while a resident of this State, to the deduction or cancellation in this  
 4 paragraph provided for honorably discharged veterans and to such  
 5 further deductions as from time to time may be provided by law.  
 6 (cf: Art.VIII, Sec.I, par.3; effective Dec. 8, 1988.)

7  
 8 2. When this proposed amendment to the Constitution is finally  
 9 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it  
 10 shall be submitted to the people at the next general election occurring  
 11 more than three months after the final agreement and shall be  
 12 published at least once in at least one newspaper of each county  
 13 designated by the President of the Senate, the Speaker of the General  
 14 Assembly and the Secretary of State, not less than three months prior  
 15 to the general election.

16  
 17 3. This proposed amendment to the Constitution shall be submitted  
 18 to the people at that election in the following manner and form:

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

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

23 If you favor the proposition printed below make a cross (X), plus  
 24 (+) or check (✓) in the square opposite the word "Yes." If you are  
 25 opposed thereto make a cross (X), plus (+) or check (✓) in the square  
 26 opposite the word "No."

27 b. In every municipality the following question:  
 28

	YES	<p style="text-align: center;">INCREASE IN THE PROPERTY TAX DEDUCTION FOR VETERANS</p> <p>Shall the amendment to Article VIII, Section I, paragraph 3 of the State Constitution, agreed to by the Legislature, increasing from \$50 to \$100 the annual deduction for veterans from real and personal property taxes, be approved?</p>
	NO	<p style="text-align: center;">INTERPRETIVE STATEMENT</p> <p>This proposed constitutional amendment would increase the property tax deduction for veterans from \$50 to \$100.</p>

STATEMENT

43  
 44  
 45 This concurrent resolution proposes a constitutional amendment

**ACR29 GIBSON, DIGAETANO**

4

- 1 increasing the annual veterans' property tax deduction from \$50 to
- 2 \$100 beginning in 1997.

**ASSEMBLY CONCURRENT  
RESOLUTION No. 79**

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**STATE OF NEW JERSEY**

**208th LEGISLATURE**

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INTRODUCED MARCH 2, 1998

**Sponsored by:**

**Assemblyman JOHN S. WISNIEWSKI**

**District 19 (Middlesex)**

**Assemblyman RICHARD H. BAGGER**

**District 22 (Middlesex, Morris, Somerset and Union)**

**Co-Sponsored by:**

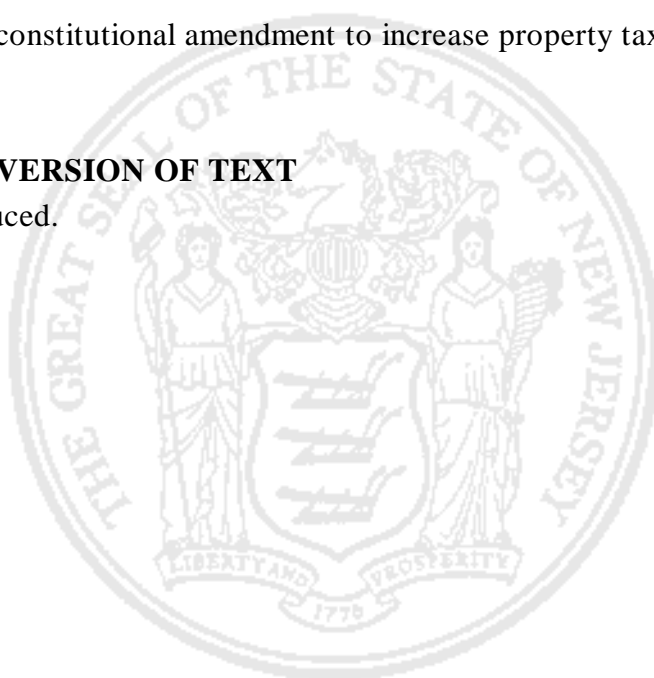
**Assemblyman Bateman, Assemblywoman Vandervalk and Assemblyman  
Greenwald**

**SYNOPSIS**

Proposes constitutional amendment to increase property tax deduction for veterans.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 11/17/1998)**

1 **A CONCURRENT RESOLUTION** proposing to amend Article VIII,  
2 Section I, paragraph 3 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 agreed to:

10

11

PROPOSED AMENDMENT

12

13 Amend Article VIII, Section I, paragraph 3 to read as follows:

14 3. Any citizen and resident of this State now or hereafter  
15 honorably discharged or released under honorable circumstances from  
16 active service, in time of war or other emergency as, from time to  
17 time, defined by the Legislature, in any branch of the Armed Forces of  
18 the United States shall be entitled, annually to a deduction from the  
19 amount of any tax bill for taxes on real and personal property, or both,  
20 including taxes attributable to a residential unit held by a stockholder  
21 in a cooperative or mutual housing corporation, in the sum of \$50.00  
22 or if the amount of any such tax bill shall be less than \$50.00, to a  
23 cancellation thereof, which deduction or cancellation shall not be  
24 altered or repealed, except that commencing in 1999 and in each year  
25 thereafter, the deduction or cancellation shall be \$250.00. Any person  
26 hereinabove described who has been or shall be declared by the United  
27 States Veterans Administration, or its successor, to have a  
28 service-connected disability, shall be entitled to such further deduction  
29 from taxation as from time to time may be provided by law. The  
30 surviving spouse of any citizen and resident of this State who has met  
31 or shall meet his or her death on active duty in time of war or of other  
32 emergency as so defined in any such service shall be entitled, during  
33 her widowhood or his widowerhood, as the case may be, and while a  
34 resident of this State, to the deduction or cancellation in this paragraph  
35 provided for honorably discharged veterans and to such further  
36 deduction as from time to time may be provided by law. The surviving  
37 spouse of any citizen and resident of this State who has had or shall  
38 hereafter have active service in time of war or of other emergency as  
39 so defined in any branch of the Armed Forces of the United States and  
40 who died or shall die while on active duty in any branch of the Armed  
41 Forces of the United States, or who has been or may hereafter be  
42 honorably discharged or released under honorable circumstances from  
43 active service in time or war or of other emergency as so defined in

**EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and intended to be omitted in the law.**

**Matter underlined thus is new matter.**

1 any branch of the Armed Forces of the United States shall be entitled,  
 2 during her widowhood or his widowerhood, as the case may be, and  
 3 while a resident of this State, to the deduction or cancellation in this  
 4 paragraph provided for honorably discharged veterans and to such  
 5 further deductions as from time to time may be provided by law.  
 6 (cf: Art.VIII, Sec.I, par.3; effective Dec. 8, 1988.)

7  
 8 2. When this proposed amendment to the Constitution is finally  
 9 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it  
 10 shall be submitted to the people at the next general election occurring  
 11 more than three months after the final agreement and shall be  
 12 published at least once in at least one newspaper of each county  
 13 designated by the President of the Senate, the Speaker of the General  
 14 Assembly and the Secretary of State, not less than three months prior  
 15 to the general election.

16  
 17 3. This proposed amendment to the Constitution shall be submitted  
 18 to the people at that election in the following manner and form:

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

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

23 If you favor the proposition printed below make a cross (X), plus  
 24 (+), or check (✓) in the square opposite the word "Yes." If you are  
 25 opposed thereto make a cross (X), plus (+) or check (✓) in the square  
 26 opposite the word "No."

27 b. In every municipality the following question:

28

29 30 31 32 33 34 35 36 37	YES	<p style="text-align: center;"><b>INCREASE IN THE PROPERTY TAX DEDUCTION FOR VETERANS</b></p> <p>Shall the amendment to Article VIII, Section I, paragraph 3 of the State Constitution, agreed to by the Legislature, increasing from \$50 to \$250 the annual deduction for veterans from real and personal property taxes, be approved?</p>
38 39 40 41	NO	<p style="text-align: center;"><b>INTERPRETIVE STATEMENT</b></p> <p>This proposed constitutional amendment would increase the property tax deduction for veterans from \$50 to \$250.</p>

1 STATEMENT

2

3 This concurrent resolution proposes a constitutional amendment  
4 increasing the annual veterans' property tax deduction from \$50 to  
5 \$250 beginning in 1999.

**ASSEMBLY CONCURRENT  
RESOLUTION No. 143**

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**STATE OF NEW JERSEY  
208th LEGISLATURE**

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INTRODUCED NOVEMBER 16, 1998

**Sponsored by:**

**Assemblyman NEIL M. COHEN  
District 20 (Union)**

**Co-Sponsored by:**

**Assemblyman Felice**

**SYNOPSIS**

Proposes constitutional amendment to increase property tax deduction for veterans.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 6/11/1999)**

1 **A CONCURRENT RESOLUTION** proposing to amend Article VIII,  
2 Section I, paragraph 3 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 agreed to:

10  
11 **PROPOSED AMENDMENT**

12  
13 Amend Article VIII, Section I, paragraph 3 to read as follows:

14 3. Any citizen and resident of this State now or hereafter  
15 honorably discharged or released under honorable circumstances from  
16 active service, in time of war or other emergency as, from time to  
17 time, defined by the Legislature, in any branch of the Armed Forces of  
18 the United States shall be entitled, annually to a deduction from the  
19 amount of any tax bill for taxes on real and personal property, or both,  
20 including taxes attributable to a residential unit held by a stockholder  
21 in a cooperative or mutual housing corporation, in the sum of \$50.00  
22 or if the amount of any such tax bill shall be less than \$50.00, to a  
23 cancellation thereof, which deduction or cancellation shall not be  
24 altered or repealed except that commencing in 1999 and in each year  
25 thereafter, the deduction or cancellation shall be \$500.00. Any person  
26 hereinabove described who has been or shall be declared by the United  
27 States Veterans Administration, or its successor, to have a  
28 service-connected disability, shall be entitled to such further deduction  
29 from taxation as from time to time may be provided by law. The  
30 surviving spouse of any citizen and resident of this State who has met  
31 or shall meet his or her death on active duty in time of war or of other  
32 emergency as so defined in any such service shall be entitled, during  
33 her widowhood or his widowerhood, as the case may be, and while a  
34 resident of this State, to the deduction or cancellation in this paragraph  
35 provided for honorably discharged veterans and to such further  
36 deduction as from time to time may be provided by law. The surviving  
37 spouse of any citizen and resident of this State who has had or shall  
38 hereafter have active service in time of war or of other emergency as  
39 so defined in any branch of the Armed Forces of the United States and  
40 who died or shall die while on active duty in any branch of the Armed  
41 Forces of the United States, or who has been or may hereafter be  
42 honorably discharged or released under honorable circumstances from  
43 active service in time or war or of other emergency as so defined in  
44 any branch of the Armed Forces of the United States shall be entitled,

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1 during her widowhood or his widowerhood, as the case may be, and  
 2 while a resident of this State, to the deduction or cancellation in this  
 3 paragraph provided for honorably discharged veterans and to such  
 4 further deductions as from time to time may be provided by law.  
 5 (cf: Art.VIII, Sec.I, par.3; effective Dec. 8, 1988.)

6  
 7 2. When this proposed amendment to the Constitution is finally  
 8 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it  
 9 shall be submitted to the people at the next general election occurring  
 10 more than three months after the final agreement and shall be  
 11 published at least once in at least one newspaper of each county  
 12 designated by the President of the Senate, the Speaker of the General  
 13 Assembly and the Secretary of State, not less than three months prior  
 14 to the general election.

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 16 3. This proposed amendment to the Constitution shall be submitted  
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20 a. In every municipality in which voting machines are not used, a  
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 23 (+), or check (✓) in the square opposite the word "Yes." If you are  
 24 opposed thereto make a cross (X), plus (+) or check (✓) in the square  
 25 opposite the word "No."

26 b. In every municipality the following question:

	YES	<p style="text-align: center;"><b>INCREASE IN THE PROPERTY TAX DEDUCTION FOR VETERANS</b></p> <p>Shall the amendment to Article VIII, Section I, paragraph 3 of the State Constitution, agreed to by the Legislature, increasing from \$50 to \$500 the annual deduction for veterans from real and personal property taxes, be approved?</p>
	NO	<p style="text-align: center;"><b>INTERPRETIVE STATEMENT</b></p> <p>This proposed constitutional amendment would increase the property tax deduction for veterans from \$50 to \$500.</p>

40  
 41  
 42 **STATEMENT**

43  
 44 This concurrent resolution proposes a constitutional amendment  
 45 increasing the annual veterans' property tax deduction from \$50 to  
 46 \$500 beginning in 1999.

**ASSEMBLY CONCURRENT  
RESOLUTION No. 79**

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**STATE OF NEW JERSEY  
208th LEGISLATURE**

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INTRODUCED MARCH 2, 1998

**Sponsored by:**

**Assemblyman JOHN S. WISNIEWSKI**

**District 19 (Middlesex)**

**Assemblyman RICHARD H. BAGGER**

**District 22 (Middlesex, Morris, Somerset and Union)**

**Co-Sponsored by:**

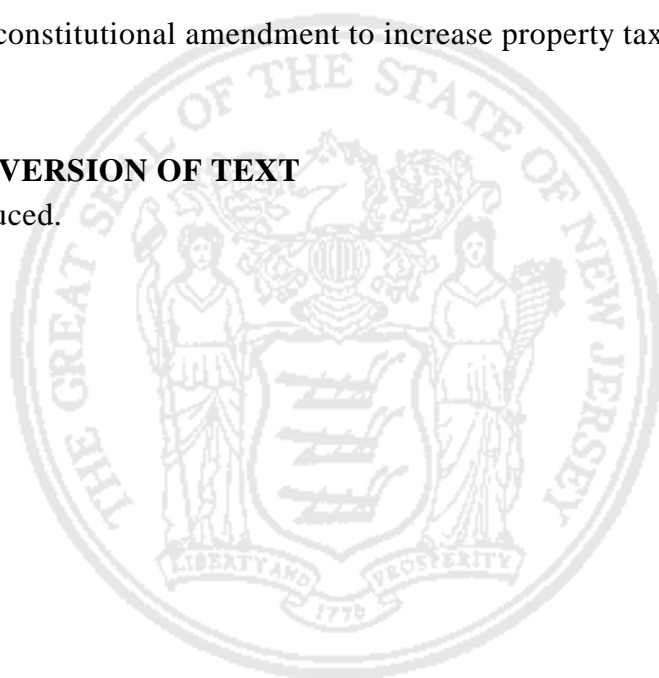
**Assemblyman Bateman, Assemblywoman Vandervalk, Assemblyman  
Greenwald, Assemblywoman Previte, Assemblymen Garrett and Felice**

**SYNOPSIS**

Proposes constitutional amendment to increase property tax deduction for veterans.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 6/11/1999)**

1 **A CONCURRENT RESOLUTION** proposing to amend Article VIII,  
2 Section I, paragraph 3 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 agreed to:

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PROPOSED AMENDMENT

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13 Amend Article VIII, Section I, paragraph 3 to read as follows:

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18 the United States shall be entitled, annually to a deduction from the  
19 amount of any tax bill for taxes on real and personal property, or both,  
20 including taxes attributable to a residential unit held by a stockholder  
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23 cancellation thereof, which deduction or cancellation shall not be  
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39 so defined in any branch of the Armed Forces of the United States and  
40 who died or shall die while on active duty in any branch of the Armed  
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43 active service in time or war or of other emergency as so defined in

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**Matter underlined thus is new matter.**

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 2 during her widowhood or his widowerhood, as the case may be, and  
 3 while a resident of this State, to the deduction or cancellation in this  
 4 paragraph provided for honorably discharged veterans and to such  
 5 further deductions as from time to time may be provided by law.  
 6 (cf: Art.VIII, Sec.I, par.3; effective Dec. 8, 1988.)

7  
 8 2. When this proposed amendment to the Constitution is finally  
 9 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it  
 10 shall be submitted to the people at the next general election occurring  
 11 more than three months after the final agreement and shall be  
 12 published at least once in at least one newspaper of each county  
 13 designated by the President of the Senate, the Speaker of the General  
 14 Assembly and the Secretary of State, not less than three months prior  
 15 to the general election.

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 17 3. This proposed amendment to the Constitution shall be submitted  
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19 There shall be printed on each official ballot to be used at the  
 20 general election, the following:

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

23 If you favor the proposition printed below make a cross (X), plus  
 24 (+), or check (✓) in the square opposite the word "Yes." If you are  
 25 opposed thereto make a cross (X), plus (+) or check (✓) in the square  
 26 opposite the word "No."

27 b. In every municipality the following question:

<p>29 30 31 32 33 34 35 36 37</p>	<p>YES</p>	<p>INCREASE IN THE PROPERTY TAX DEDUCTION FOR VETERANS</p> <p>Shall the amendment to Article VIII, Section I, paragraph 3 of the State Constitution, agreed to by the Legislature, increasing from \$50 to \$250 the annual deduction for veterans from real and personal property taxes, be approved?</p>
<p>38 39 40 41</p>	<p>NO</p>	<p>INTERPRETIVE STATEMENT</p> <p>This proposed constitutional amendment would increase the property tax deduction for veterans from \$50 to \$250.</p>

1 STATEMENT

2

3 This concurrent resolution proposes a constitutional amendment  
4 increasing the annual veterans' property tax deduction from \$50 to  
5 \$250 beginning in 1999.

**ASSEMBLY CONCURRENT  
RESOLUTION No. 79**

**STATE OF NEW JERSEY  
208th LEGISLATURE**

INTRODUCED MARCH 2, 1998

**Sponsored by:**

**Assemblyman JOHN S. WISNIEWSKI**

**District 19 (Middlesex)**

**Assemblyman RICHARD H. BAGGER**

**District 22 (Middlesex, Morris, Somerset and Union)**

**Co-Sponsored by:**

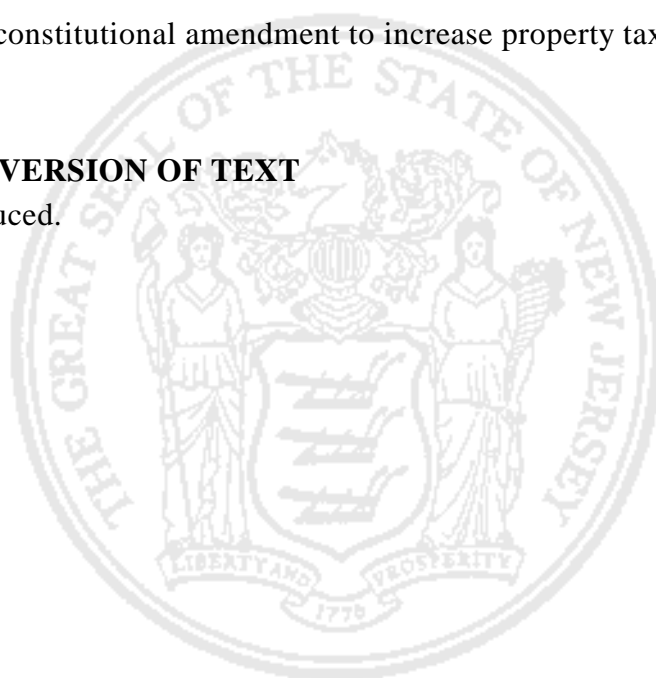
**Assemblyman Bateman, Assemblywoman Vandervalk, Assemblyman  
Greenwald and Assemblywoman Previte**

**SYNOPSIS**

Proposes constitutional amendment to increase property tax deduction for veterans.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 12/18/1998)**

1 **A CONCURRENT RESOLUTION** proposing to amend Article VIII,  
2 Section I, paragraph 3 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 agreed to:

10

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PROPOSED AMENDMENT

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13 Amend Article VIII, Section I, paragraph 3 to read as follows:

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22 or if the amount of any such tax bill shall be less than \$50.00, to a  
23 cancellation thereof, which deduction or cancellation shall not be  
24 altered or repealed except that commencing in 1999 and in each year  
25 thereafter, the deduction or cancellation shall be \$250.00. Any person  
26 hereinabove described who has been or shall be declared by the United  
27 States Veterans Administration, or its successor, to have a  
28 service-connected disability, shall be entitled to such further deduction  
29 from taxation as from time to time may be provided by law. The  
30 surviving spouse of any citizen and resident of this State who has met  
31 or shall meet his or her death on active duty in time of war or of other  
32 emergency as so defined in any such service shall be entitled, during  
33 her widowhood or his widowerhood, as the case may be, and while a  
34 resident of this State, to the deduction or cancellation in this paragraph  
35 provided for honorably discharged veterans and to such further  
36 deduction as from time to time may be provided by law. The surviving  
37 spouse of any citizen and resident of this State who has had or shall  
38 hereafter have active service in time of war or of other emergency as  
39 so defined in any branch of the Armed Forces of the United States and  
40 who died or shall die while on active duty in any branch of the Armed  
41 Forces of the United States, or who has been or may hereafter be  
42 honorably discharged or released under honorable circumstances from  
43 active service in time or war or of other emergency as so defined in

**EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and intended to be omitted in the law.**

**Matter underlined thus is new matter.**

1 any branch of the Armed Forces of the United States shall be entitled,  
 2 during her widowhood or his widowerhood, as the case may be, and  
 3 while a resident of this State, to the deduction or cancellation in this  
 4 paragraph provided for honorably discharged veterans and to such  
 5 further deductions as from time to time may be provided by law.  
 6 (cf: Art.VIII, Sec.I, par.3; effective Dec. 8, 1988.)

7  
 8 2. When this proposed amendment to the Constitution is finally  
 9 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it  
 10 shall be submitted to the people at the next general election occurring  
 11 more than three months after the final agreement and shall be  
 12 published at least once in at least one newspaper of each county  
 13 designated by the President of the Senate, the Speaker of the General  
 14 Assembly and the Secretary of State, not less than three months prior  
 15 to the general election.

16  
 17 3. This proposed amendment to the Constitution shall be submitted  
 18 to the people at that election in the following manner and form:

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

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

23 If you favor the proposition printed below make a cross (X), plus  
 24 (+), or check (✓) in the square opposite the word "Yes." If you are  
 25 opposed thereto make a cross (X), plus (+) or check (✓) in the square  
 26 opposite the word "No."

27 b. In every municipality the following question:

28

29		<b>INCREASE IN THE PROPERTY TAX DEDUCTION FOR VETERANS</b>
30		
31		
32		Shall the amendment to Article VIII, Section
33		I, paragraph 3 of the State Constitution,
34	YES	agreed to by the Legislature, increasing from
35		\$50 to \$250 the annual deduction for veterans
36		from real and personal property taxes, be
37		approved?
38		<b>INTERPRETIVE STATEMENT</b>
39		This proposed constitutional amendment
40	NO	would increase the property tax deduction for
41		veterans from \$50 to \$250.

1 STATEMENT

2

3 This concurrent resolution proposes a constitutional amendment  
4 increasing the annual veterans' property tax deduction from \$50 to  
5 \$250 beginning in 1999.

ASSEMBLY COMMERCE, TOURISM, GAMING AND  
MILITARY AND VETERANS' AFFAIRS COMMITTEE

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR  
**ASSEMBLY CONCURRENT RESOLUTION Nos. 29, 79  
and 143**

**STATE OF NEW JERSEY**

DATED: MAY 3, 1999

The Assembly Commerce, Tourism, Gaming and Military and Veterans' Affairs Committee reports favorably the Assembly Committee Substitute for Assembly Concurrent Resolution Nos. 29, 79 and 143.

This concurrent resolution proposes an amendment to the State Constitution to increase the annual property tax deduction for certain veterans and surviving spouses of those veterans from \$50 to \$250. The increase will be phased in over four years to: \$100 in calendar year 2000, \$150 in calendar year 2001, \$200 in calendar year 2002 and \$250 in calendar year 2003 and thereafter. The current \$50 property tax deduction for war veterans and surviving spouses of war veterans provided for in the State Constitution has not been increased since 1963.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR  
ASSEMBLY CONCURRENT RESOLUTION Nos. 29, 79  
and 143

**STATE OF NEW JERSEY**

DATED: JUNE 3, 1999

The Assembly Appropriations Committee reports favorably Assembly Concurrent Resolution Nos. 29/79/143 ACS.

Assembly Concurrent Resolution Nos. 29/ 79/143 ACS proposes an amendment to the State Constitution to increase the annual property tax deduction for certain veterans and surviving spouses of those veterans from \$50 to \$250. The increase will be phased in over four years to: \$100 in calendar year 2000, \$150 in calendar year 2001, \$200 in calendar year 2002 and \$250 in calendar year 2003 and thereafter. The current \$50 property tax deduction for war veterans and surviving spouses of war veterans provided for in the State Constitution has not been increased since 1963.

FISCAL IMPACT:

Pursuant to section 5 of P.L.1997, c.30 (C.54:4-8.24), taxing districts receive reimbursement relative to veterans' property tax deductions. The Office of Legislative Services (OLS) estimates the bill will increase State reimbursements for the veterans' property tax deduction by \$16.4 million in fiscal year 2001, rising annually to an additional State cost of \$61.0 million by fiscal year 2004. Total veterans' reimbursements will increase from \$17.5 million in fiscal year 2000 to about \$76.2 million by fiscal year 2004.

**Estimated Fiscal Impact of  
Assembly Resolution Nos. 29/79/143 ACS  
(\$ Millions)**

<b>Fiscal Year</b>	<b>Cost Under Current \$50</b>	<b>Full Cost Under ACR</b>	<b>Additional Cost Due to the ACR</b>
2001	\$16.4	\$32.8	<b>\$16.4</b>
2002	\$16.6	\$50.0	<b>\$33.4</b>
2003	\$15.6	\$62.4	<b>\$46.8</b>
2004	\$15.2	\$76.2	<b>\$61.0</b>

The cost figures are based on the Executive's fiscal year 2000 estimate and OLS projections for fiscal years 2001 and thereafter. Generally, the number of veterans receiving the property tax deduction has declined from year to year. The OLS assumes the average 2.4 percent annual decline in the number of eligible veterans experienced between fiscal year 1995 and fiscal year 1998 will continue. The OLS notes that any future expansion of the number of eligible veterans beyond current statutory definitions contained in N.J.S.A. 54:4-8.10 would increase the costs associated with this bill by an unknown amount.

## FISCAL NOTE

# ASSEMBLY CONCURRENT RESOLUTION No. 29

# STATE OF NEW JERSEY 208th LEGISLATURE

DATED: NOVEMBER 24, 1998

Assembly Concurrent Resolution No. 29 of 1998 proposes a constitutional amendment to increase the veterans' property tax deduction to \$100 from the current \$50.

The Department of the Treasury has advised the Office of Legislative Services (OLS) that the additional cost of this increased property tax deduction to the Property Tax Relief Fund will be a continuing one, but any additional administrative costs will be absorbed in the current operating budget. The department has advised the OLS that in tax year 1997, 353,232 veterans received the \$50 property tax deduction, and the State reimbursed municipalities approximately \$18 million. The department estimates that if the deduction is doubled to \$100 from \$50, the State will need to appropriate an additional \$18 million annually to cover the increased cost.

The OLS does not concur with the department's analysis. The OLS has determined, from Division of Taxation data, that between 1995 and 1997, there has been an average annual decline of 2.25% in the number of veterans receiving the \$50 annual property tax deduction. Assuming that such a trend would continue from year to year, it can be estimated that in 1999, based on that compounded rate of change, approximately 337,515 veterans would receive the deduction; in 2000, approximately 329,920 veterans would receive the deduction, and in 2001, 322,497 veterans would receive the deduction. Multiplying those estimates by \$100 (the proposed amount of the deduction set forth in the bill), would indicate that in 1999, the State's cost would be approximately \$33,751,500; in 2000, the State's cost would be \$32,992,000; and in 2001, the State's cost would be approximately \$32,249,700. OLS therefore estimates the annual additional State cost to be \$16,875,750 in 1999 (not \$18 million as per Treasury); \$16,496,000 in 2000; and \$16,124,850 in 2001.

However, the OLS notes that P.L.1991, c.390 added several military missions to the definition of (a)"Active service in time of war" contained in N.J.S.A. 54:4-8.10, thus increasing the universe of

eligible veterans under the statutes. Those military missions include "Operation Desert Shield/Desert Storm," the Panama peacekeeping mission, the Grenada peacekeeping mission and the Lebanon peacekeeping mission. The addition of these veterans could conceivably offset the demonstrated historical decline in the number of veterans receiving the annual \$50 property tax deduction, by slowing the rate of decline or actually increasing the number of recipients of the property tax deduction over a period of time. The OLS is not able to estimate the number of such veterans who might in the future attain eligibility to receive the property tax deduction, as we have been advised by the Department of Military and Veterans' Affairs that no statistics are maintained of the exact number of veterans of "Operation Desert Shield/Desert Storm," the Panama peacekeeping mission, the Grenada peacekeeping mission and the Lebanon peacekeeping mission.

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

## FISCAL NOTE

# ASSEMBLY COMMITTEE SUBSTITUTE FOR ASSEMBLY CONCURRENT RESOLUTION Nos. 29, 79 and 143

# STATE OF NEW JERSEY 208th LEGISLATURE

DATED: JULY 14, 1999

Assembly Committee Substitute for Assembly Concurrent Resolution Nos. 29, 79 and 143 of 1999 proposes a constitutional amendment to increase the veterans' property tax deduction to \$250 from the current \$50. The proposed increase would be phased in over four years to: \$100 in calendar year 2000; \$150 in calendar year 2001; \$200 in calendar year 2002 and \$250 in calendar year 2003 and thereafter.

The Office of Legislative Services (OLS) anticipates that the additional cost of this increased property tax deduction to the Property Tax Relief Fund will be a continuing one. The Division of Taxation in the Department of the Treasury has advised the OLS that in tax year 1998, 343,975 veterans received the \$50 property tax deduction, and the State reimbursed municipalities approximately \$17.54 million.

The OLS has determined, from division data, that between 1995 and 1998, there has been an average annual decline of 2.4 per cent in the number of veterans receiving the \$50 annual property tax deduction. Assuming that such a trend would continue from year to year, it can be estimated that in 1999, based on that compounded rate of change, approximately 335,720 veterans would receive the deduction; in 2000, approximately 327,663 veterans would receive the deduction; in 2001, 319,799 veterans would receive the deduction; in 2002, 312,124 veterans would receive the deduction; and in 2003, 304,633 veterans would receive the deduction. Current law requires that the State reimburse municipalities for 102 percent of the amount of the property tax deduction. Multiplying those estimates by 102 percent of the new amounts designated in the proposed constitutional amendment the State's cost would approximate \$33.42 million in FY 2001, \$48.93 million in FY 2002, \$63.67 million in FY 2003; and \$77.68 million in FY 2004. (This information is summarized in table form below.)

<b>Estimated Fiscal Impact of ACS for Assembly Concurrent Resolution Nos. 29, 79, and 143 (\$ Millions)</b>			
<b>Fiscal Year</b>	<b>Cost Under Current \$50</b>	<b>Full Cost Under ACS</b>	<b>Additional Cost Due to the ACS</b>
2001	\$16.71	\$33.42	<b>\$16.71</b>
2002	\$16.31	\$48.93	<b>\$32.62</b>
2003	\$15.92	\$63.67	<b>\$47.75</b>
2004	\$15.54	\$77.68	<b>\$62.14</b>

However, the OLS notes that P.L.1991, c.390 and P.L.1998, c.49 added several military missions to the definition of "(a)ctive service in time of war" contained in N.J.S.A.54:4-8.10, thus increasing the universe of eligible veterans under the statutes. Those military missions include "Operation Desert Shield/Desert Storm," the Panama peacekeeping mission, the Grenada peacekeeping mission, the Lebanon peacekeeping mission, "Operation "Restore Hope" in Somalia and "Operation Joint Endeavor" and "Operation Joint Guard" in the Republic of Bosnia and Herzegovina. The potential addition of these veterans could conceivably offset the demonstrated historical decline in the number of veterans receiving the annual \$50 property tax deduction, by slowing the rate of decline or actually increasing the number of recipients of the property tax deduction over a period of time. The OLS is not able to estimate the number of such veterans who might in the future attain eligibility to receive the property tax deduction, as we have been advised by the Department of Military and Veterans' Affairs that no statistics are maintained of the exact number of veterans of "Operation Desert Shield/Desert Storm," the peacekeeping missions in Grenada and Lebanon, "Operation "Restore Hope" in Somalia and "Operation Joint Endeavor" and "Operation Joint Guard" in the Republic of Bosnia and Herzegovina.

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

ASSEMBLY COMMITTEE SUBSTITUTE FOR  
**ASSEMBLY CONCURRENT  
RESOLUTION Nos. 29, 79 and 143**

**STATE OF NEW JERSEY  
208th LEGISLATURE**

ADOPTED MAY 3, 1999

**Sponsored by:**

**Assemblyman JOHN C. GIBSON**

**District 1 (Cape May, Atlantic and Cumberland)**

**Assemblyman PAUL DIGAETANO**

**District 36 (Bergen, Essex and Passaic)**

**Assemblyman JOHN S. WISNIEWSKI**

**District 19 (Middlesex)**

**Assemblyman RICHARD H. BAGGER**

**District 22 (Middlesex, Morris, Somerset and Union)**

**Assemblyman NEIL M. COHEN**

**District 20 (Union)**

**Co-Sponsored by:**

**Assemblymen Azzolina, Blee, LeFevre, Asselta, Cottrell, Geist, Bateman,  
Assemblywoman Vandervalk, Assemblyman Greenwald, Assemblywoman  
Previte, Assemblymen Garrett, Gregg, Conners, Payne, Assemblywoman  
Watson Coleman, Assemblymen Charles, Romano, Assemblywoman  
Frischia, Assemblymen Malone, Weingarten, Assemblywoman Farragher,  
Assemblymen Luongo, Felice, Augustine, Biondi, Bodine, Carroll,  
Chatzidakis, Corodemus, Assemblywoman Crecco, Assemblyman  
DeCroce, Assemblywoman Gill, Assemblymen Gusciora, Assemblywoman  
Heck, Assemblymen Holzapfel, Kelly, Kramer, Lance, Merkt, Moran,  
Assemblywoman Myers, Assemblymen O'Toole, Rooney, Russo, T.Smith,  
Talarico, Thompson, Wolfe, Zecker, Senators Bassano, Connors, Vitale,  
Cardinale, Rice, Bucco, Bark, Singer, Bryant, Adler, Ciesla, Allen,  
DiFrancesco, Kosco, Robertson, Inverso, Matheussen, Sinagra, Kyrillos  
and Turner**

**SYNOPSIS**

Proposes constitutional amendment to increase veterans' property tax deduction.

**CURRENT VERSION OF TEXT**

Substitute as adopted by the Assembly Commerce, Tourism, Gaming and Military and Veterans' Affairs Committee.

**(Sponsorship Updated As Of: 7/2/1999)**

1 **A CONCURRENT RESOLUTION** proposing to amend Article VIII,  
2 Section I, paragraph 3 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 agreed to:

10

11

PROPOSED AMENDMENT

12

13 Amend Article VIII, Section I, paragraph 3 to read as follows:

14 3. Any citizen and resident of this State now or hereafter  
15 honorably discharged or released under honorable circumstances from  
16 active service, in time of war or other emergency as, from time to  
17 time, defined by the Legislature, in any branch of the Armed Forces of  
18 the United States shall be entitled, annually to a deduction from the  
19 amount of any tax bill for taxes on real and personal property, or both,  
20 including taxes attributable to a residential unit held by a stockholder  
21 in a cooperative or mutual housing corporation, in the sum of  
22 \$50~~00~~ or if the amount of any such tax bill shall be less than  
23 \$50~~00~~, to a cancellation thereof, except that the deduction or  
24 cancellation shall be \$100 in tax year 2000, \$150 in tax year 2001,  
25 \$200 in tax year 2002 and \$250 in each tax year thereafter. **[which]**  
26 The deduction or cancellation shall not be altered or repealed. Any  
27 person hereinabove described who has been or shall be declared by the  
28 United States Veterans Administration, or its successor, to have a  
29 service-connected disability, shall be entitled to such further deduction  
30 from taxation as from time to time may be provided by law. The  
31 surviving spouse of any citizen and resident of this State who has met  
32 or shall meet his or her death on active duty in time of war or of other  
33 emergency as so defined in any such service shall be entitled, during  
34 her widowhood or his widowerhood, as the case may be, and while a  
35 resident of this State, to the deduction or cancellation in this paragraph  
36 provided for honorably discharged veterans and to such further  
37 deduction as from time to time may be provided by law. The surviving  
38 spouse of any citizen and resident of this State who has had or shall  
39 hereafter have active service in time of war or of other emergency as  
40 so defined in any branch of the Armed Forces of the United States and  
41 who died or shall die while on active duty in any branch of the Armed  
42 Forces of the United States, or who has been or may hereafter be  
43 honorably discharged or released under honorable circumstances from

**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 active service in time or war or of other emergency as so defined in  
2 any branch of the Armed Forces of the United States shall be entitled,  
3 during her widowhood or his widowerhood, as the case may be, and  
4 while a resident of this State, to the deduction or cancellation in this  
5 paragraph provided for honorably discharged veterans and to such  
6 further deductions as from time to time may be provided by law.  
7 (cf: Art.VIII, Sec.I, par.3; effective December 8, 1988.)

8  
9 2. When this proposed amendment to the Constitution is finally  
10 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it  
11 shall be submitted to the people at the next general election occurring  
12 more than three months after the final agreement and shall be  
13 published at least once in at least one newspaper of each county  
14 designated by the President of the Senate, the Speaker of the General  
15 Assembly and the Attorney General, not less than three months prior  
16 to the general election.

17  
18 3. This proposed amendment to the Constitution shall be  
19 submitted to the people at that election in the following manner and  
20 form:

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

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

25 If you favor the proposition printed below make a cross (X), plus  
26 (+) or check (✓) in the square opposite the word "Yes." If you are  
27 opposed thereto make a cross (X), plus (+) or check (✓) in the square  
28 opposite the word "No."

29 b. In every municipality the following question:

1		CONSTITUTIONAL AMENDMENT TO
2		INCREASE THE PROPERTY TAX
3		DEDUCTION FOR VETERANS
4	YES	Shall the amendment to Article VIII, Section
5		I, paragraph 3 of the State Constitution,
6		agreed to by the Legislature, increasing from
7		\$50 to \$250 over four years the annual
8		deduction for veterans from real and personal
9		property taxes, be approved?
10		INTERPRETIVE STATEMENT
11	NO	This proposed constitutional amendment
12		would increase the property tax deduction for
13		veterans from the current \$50 to: \$100 for
14		calendar year 2000, \$150 for calendar year
15		2001, \$200 for calendar year 2002 and \$250
16		for each year thereafter. The veterans'
17		property tax deduction provided for in the
18		State Constitution has not been increased
19		since 1963.
20		