

54:4-3.7 et al

7/1/04

LEGISLATIVE HISTORY CHECKLIST

NJSA: 54:4-3.7 et al

(Veterans' property tax exemption--surviving spouse--eliminate sex-based discrimination)

LAWS OF: 1985

CHAPTER: 515

BILL NO: S2107/S1229/A2355

Sponsor(s): Lipman and Van Wagner

Date Introduced:

Committee: Assembly: Revenue, Finance and Appropriations

Senate: Revenue, Finance and Appropriations

Amended during passage:

Yes Senate committee substitute (2nd OCR) enacted. Amendments during passage denoted by asterisks.

Date of Passage:

Assembly: January 13, 1986

Senate: November 18, 1985

Date of Approval: January 21, 1986

Following statements are attached if available:

Sponsor statement:

Yes Attached: Senate amendments, adopted 11-18-85 and 9-12-85 (with statements)

Committee statement:

Assembly Yes

Senate Yes

Fiscal Note:

No

Veto Message:

No

Message on Signing:

No

Following were printed:

Reports:

Yes

Hearings:

No

(OVER)

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Reports, referred to in sponsor's statement:

974.90
W872
1985

New Jersey. Commission on Sex Discrimination in the Statutes.
Toward economic equity: recommendations for the elimination of sex
discrimination in the credit, housing, insurance, pensions, probate . . .
Third report January, 1985. Trenton, 1985.
(vol. 1--pp. 20-21)
(vol. 2--pp. 250-252, 703-716, 722-735)

515 85
1-21-86

[SECOND OFFICIAL COPY REPRINT]
SENATE COMMITTEE SUBSTITUTE FOR
SENATE, Nos. 2107 and 1229,
ASSEMBLY No. 2355 OCR

STATE OF NEW JERSEY

ADOPTED MAY 6, 1985

AN ACT concerning the elimination of sex as a basis for conferring certain benefits and revising parts of the statutory law.

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

1 1. R. S. 54:4-3.7 is amended to read as follows:

2 54:4-3.7. The funds of all charitable and benevolent institutions
3 and associations collected and held exclusively for the sick and dis-
4 abled members thereof, or for the **[widows]** *surviving spouses* of
5 deceased members, or for the education, support or maintenance
6 of the children of deceased members, and all endowments and
7 funds held and administered exclusively for charitable, benevolent,
8 religious or hospital purposes within this State shall be exempt
9 from taxation under this chapter.

1 2. Section 1 of P. L. 1948, c. 259 (C. 54:4-3.30) is amended to
2 read as follows:

3 1. a. The dwelling house and the lot or curtilage whereon the
4 same is erected, of any citizen and resident of this State, now or
5 hereafter honorably discharged or released under honorable cir-
6 cumstances, from active service, in time of war, in any branch of the
7 Armed Forces of the United States who has been or shall be
8 declared by the United States Veterans Administration or its suc-
9 cessors to have a service-connected disability from paraplegia,
10 sarcoidosis, osteochondritis resulting in permanent lost of the use
11 of both legs, or permanent paralysis of both legs and lower parts of
12 the body, or from hemiplegia and has permanent paralysis of one
13 leg and one arm or either side of the body, resulting from injury to
14 the spinal cord, skeletal structure, or brain or from disease of the

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 printed in italics *thus* is new matter.

Matter enclosed in asterisks or stars has been adopted as follows:

*—Senate amendments adopted September 12, 1985.

**—Senate amendments adopted November 18, 1985.

15 spinal cord not resulting from any form of syphilis; or from total
16 blindness; or from amputation of both arms or both legs, or both
17 hands or both feet, or the combination of a hand and a foot; or from
18 other service-connected disability declared by the United States
19 Veterans Administration or its successor to be a total or 100% per-
20 manent disability, and not so evaluated solely because of hospital-
21 ization or surgery and recuperation, sustained through enemy ac-
22 tion, or accident, or resulting from disease contracted while in such
23 active service shall be exempt from taxation, on proper claim made
24 therefor, and such exemption shall be in addition to any other
25 exemption of such person's real and personal property which now
26 is or hereafter shall be prescribed or allowed by the Constitution or
27 by law but no taxpayer shall be allowed more than one exemption
27A under this act.

28 b. The **[widow]** *surviving spouse* of any such citizen and resi-
29 dent of this State who at the time of **[his]** death was entitled to
30 the exemption provided under this act, shall be entitled, on proper
31 claim made therefor, to the same exemption as **[her husband so]**
32 *the deceased* had, during **[her]** *the surviving spouse's* widowhood
33 *or widowerhood, as the case may be*, and while a resident of this
34 State, for the time that **[she]** *the surviving spouse* is the legal
35 owner thereof and actually occupies the said dwelling house or any
36 other dwelling house thereafter acquired.

37 c. The **[widow]** *surviving spouse* of any citizen and resident of
38 this State**[, which citizen and resident]** *who* died in active service
39 in time of war in any branch of the Armed Forces of the United
40 States, shall be entitled, on proper claim made therefor to an ex-
41 emption from taxation on the dwelling house and lot or curtilage
42 whereon the same is erected, during **[her]** *the surviving spouse's*
43 *widowhood or widowerhood, as the case may be*, and while a resi-
44 dent of this State, for the time that **[she]** *the surviving spouse* is
45 the legal owner thereof and actually occupies the said dwelling
46 or any other dwelling house thereafter acquired.

47 d. The **[widow]** *surviving spouse* of any citizen and resident of
48 this State who died prior to January 10, 1972, that being the
49 effective date of P. L. 1971, c. 398, and whose circumstances were
50 such that, had said law become effective during the deceased's
51 lifetime, **[he]** *the deceased* would have become eligible for the
52 exemption granted under this section as amended by said law,
53 shall be entitled, on proper claim made therefor, to the same ex-
54 emption as **[her husband]** *the deceased* would have become eligible
55 for upon the dwelling house and lot or curtilage occupied by **[him]**
56 *the deceased* at the time of **[his]** death, during **[her]** *the surviving*

57 *spouse's widowhood or widowerhood, as the case may be, and while*
58 *a resident of this State, for the time that [she] the surviving spouse*
59 *is the legal owner thereof and actually occupies the said dwelling*
60 *house on the premises to be exempted.*

61 e. Nothing in this act shall be intended to include paraplegia
62 or hemiplegia resulting from locomotor ataxia or other forms of
63 syphilis of the central nervous system, or from chronic alcoholism,
64 or to include other forms of disease resulting from the veteran's
65 own misconduct which may produce signs and symptoms similar
66 to those resulting from paraplegia, osteochondritis, or hemiplegia.

1 3. Section 2 of P. L. 1948, c. 259 (C. 54:4-3.31) is amended to
2 read as follows:

3 2. All exemptions from taxation under this act shall be allowed
4 by the assessor upon the filing with him of a claim in writing under
5 oath, made by or on behalf of the person claiming the same, showing
6 the right to the exemption, briefly describing the property for which
7 exemption is claimed and having annexed thereto a certificate of
8 the claimant's honorable discharge or release under honorable cir-
9 cumstances, from active service, in time of war, in any branch of
10 the armed forces and a certificate from the United States Veterans
11 Administration or its successors, certifying to a service-connected
12 disability of such claimant of the character described in section 1
13 of this act. In the case of a claim by a [widow] *surviving spouse*
14 of such veteran, [she] *the claimant* shall establish in writing under
15 oath that [she] *the claimant* is the owner of the legal title to the
16 premises on which exemption is claimed; that [she] *the claimant*
17 occupies the dwelling house on said premises as [her] *the claimant's*
18 legal residence in this State; that [her husband] *the veteran* shall
19 have been declared by the United States Veterans Administration
20 to have a service-connected disability of a character described in
21 this act, or, in the case of a claim for an exemption under sub-
22 section c. of section 1 of this act (C. 54:4-3.30), that [her husband]
23 *the veteran* shall have been declared to have died in active service
24 in time of war; that [her husband] *the veteran* was entitled to an
25 exemption provided for in this act, except for an exemption under
26 subsection c. of section 1 hereof, at the time of [his] death; and
27 that [she] *the claimant* is a resident of this State and has not re-
28 married. Such exemptions shall be allowed and prorated by the
29 assessor for the remainder of any taxable year from the date the
30 claimant shall have acquired title to the real property intended to
31 be exempt by this act. Where a portion of a multiple-family build-
32 ing or structure occupied by the claimant is the subject of such
33 exemption, the assessor shall aggregate the assessment on the lot

34 or curtilage and building or structure and allow an exemption of
35 that percentage of the aggregate assessment as the value of the
36 portion of the building or structure occupied by the claimant bears
37 to the value of the entire building or structure.

1 4. Section 1 of P. L. 1976, c. 72 (C. 54:4-3.80) is amended to
2 read as follows:

3 1. a. Every citizen and resident of this State shall be entitled,
4 annually, to a homestead rebate on a dwelling house and the land
5 upon which such dwelling house is situated, or on a dwelling house
6 assessed as real estate situated on land owned by another or others
7 which constitutes the place of [his] domicile and which is owned
8 and used by [him] *the citizen and resident* as [his] a principal
9 residence. If such citizen and resident of this State is of the age
10 of 65 or more years, or is less than 65 years of age yet permanently
11 and totally disabled, as "disabled" is defined in the "New Jersey
12 Gross Income Tax Act" (N. J. S. 54A:1-2f.), or is the surviving
13 spouse of a deceased citizen and resident of this State who [during
14 his lifetime], *while alive*, received a real property tax deduction
15 pursuant to this act or P. L. 1963, c. 172 (C. 54:4-8.40 et seq.),
16 upon the same conditions, with respect to real property, notwith-
17 standing that said surviving spouse is under the age of 65 and is
18 not permanently and totally disabled, provided that said surviving
19 spouse was 55 years of age or older at the time of death of said
20 citizen and resident and remains unmarried, said taxpayer shall
21 annually, upon proper claim being made therefor, be entitled to an
22 additional rebate as set forth in section 2 of this act. The said
23 requirement of ownership shall be satisfied by the holding of the
24 beneficial interest where the legal title thereto is held by another
25 for the benefit of the said citizen and resident, or for a resident
26 shareholder in a cooperative or mutual housing corporation as
27 defined herein.

28 A person who is a tenant for life or a tenant under a lease for
29 99 years or more or a person who is entitled to and actually takes
30 possession of the land and dwelling house under an executory con-
31 tract for the sale thereof or under an agreement with a lending
32 institution which holds title as security for a loan, shall be deemed
33 to be an owner for the purpose of this act.

34 b. As used in this act "dwelling house" includes any residential
35 property assessed as real property consisting of not more than
36 four units of which not more than one may be used for business or
37 commercial purposes.

38 c. As used in this act "residential shareholder in a cooperative"
39 means a tenant-stockholder in a cooperative housing corporation

40 who may deduct property taxes on his federal tax return pur-
41 suant to the provisions of section 216 of the Internal Revenue Code
42 of 1954 as of the date of this amendatory act.

43 d. As used in this act "mutual housing corporation" means a
44 corporation not-for-profit incorporated under the laws of New
45 Jersey on a mutual or cooperative basis within the scope of sec-
46 tion 607 of the Lanham Act (National Defense Housing) P. L. 849,
47 76th Congress; 54 Stat. 1125, 42 U. S. C. 1521 et seq., as amended,
48 which acquired a National Defense Housing Project pursuant to
49 said act.

1 5. Section 1 of P. L. 1951, c. 135 (C. 54:4-4.4) is amended to
2 read as follows:

3 1. Every municipal tax assessor shall, on or before October 1,
4 1951, obtain from each owner of real property in his taxing dis-
5 trict, for which a tax exemption is claimed, an initial statement
6 under oath in such form as shall be prescribed by the Director[,]
7 of the Division of Taxation, showing the right to the exemption
8 claimed. Thereafter, and on or before November 1 of each year,
9 said assessor shall obtain an initial statement, if one has not there-
10 tofore been filed. When an initial statement has theretofore been
11 filed, then not later than November 1, 1954, and thereafter not later
12 than November 1 of every third succeeding year, said assessor shall
13 obtain a further statement under oath from each owner of real
14 property for which tax exemption is claimed, provided, however,
15 that nothing herein contained shall require a further statement to
16 be filed in the same year in which an initial statement shall have
17 been filed but that the further statement shall thereafter be filed at
18 the time and in the years hereinabove required for the filing of
19 further statements. Each assessor may at any time inquire into
20 the right of a claimant to the continuance of an exemption here-
21 under and for that purpose he may require the filing of a further
22 statement or the submission of such proof as he shall deem neces-
23 sary to determine the right of the claimant to continuance of the
24 exemption. Such further statement shall be in such form as shall
25 be prescribed by the director and shall set forth

26 (a) Whether there has been any change of use of any of such
27 property initially determined as being entitled to exemption dur-
28 ing any three-year period as aforesaid which would defeat the
29 right of exemption therein, and

30 (b) Whether any new or additional property has been acquired
31 for which a tax exemption is claimed and showing initially as to
32 such new or additional property, the right to the exemption claimed.

33 The municipal tax assessor shall obtain the aforesaid statements.

34 in duplicate from the property owner, and the assessor shall file
 35 the duplicate copy thereof with the county board of taxation with
 36 his list of property exempt from taxation on or before January
 37 10 following.

38 The provisions of this section shall not apply to any claim for
 39 tax exemption under Article VIII, Section I, paragraph 3, of the
 40 Constitution, or under any law enacted pursuant thereto, for the
 41 benefit of veterans, disabled veterans and the **[widows]** *surviving*
 42 *spouses* of those citizens and residents of this State who have met
 43 or may hereafter meet their deaths while on active duty in time of
 44 war in any branch of the Armed Forces of the United States.

1 6. Section 1 of P. L. 1963, c. 171 (C. 54:4-8.10) is amended to
 2 read as follows:

3 1. As used in this act:

4 (a) "Active service in time of war" means active service at
 5 some time during one of the following periods:

6 The Vietnam conflict, December 31, 1960, to the date of termina-
 7 tion as proclaimed by the Governor;

8 The Korean conflict, June 23, 1950 to July 27, 1953;

9 World War II, December 7, 1941 to September 2, 1945;

10 World War I, April 6, 1917 to November 11, 1918, and in the
 11 case of service with the United States military forces in Russia,
 12 April 6, 1917 to April 1, 1920;

13 Spanish-American War, April 21, 1898 to August 13, 1898;

14 Civil War, April 15, 1861 to May 26, 1865; or, as to any subse-
 15 quent war, during the period from the date of declaration of war
 16 to the date on which actual hostilities shall cease.

17 (b) "Assessor" means the assessor, board of assessors or any
 18 other official or body of a taxing district charged with the duty of
 19 assessing real and personal property for the purpose of general
 20 taxation.

21 (c) "Collector" means the collector or receiver of taxes of a
 22 taxing district.

23 (d) "Honorably discharged or released under honorable circum-
 24 stances from active service in time of war," means and includes
 25 every form of separation from active, full-time duty with military
 26 or naval pay and allowances in some branch of the Armed Forces
 27 of the United States in time of war, other than those marked "dis-
 28 honorable," "undesirable," "bad conduct," "by sentence of gen-
 29 eral court martial," "by sentence of summary court martial" or
 30 similar expression indicating that the discharge or release was not
 31 under honorable circumstances. A disenrollment certificate or other
 32 form of release terminating temporary service in a military or

33 naval branch of the armed forces rendered on a voluntary and
 34 part-time basis without pay, or a release from or deferment of
 35 induction into the active military or naval service shall not be
 36 deemed to be included in the aforementioned phrase.

37 (e) "Pre-tax year" means the particular calendar year immedi-
 38 ately preceding the "tax year."

39 (f) "Resident" means one legally domiciled within the State
 40 of New Jersey. Mere seasonal or temporary residence within the
 41 State, of whatever duration, shall not constitute domicile within
 42 the State for the purposes of this act. Absence from this State for
 43 a period of 12 months shall be prima facie evidence of abandonment
 44 of domicile in this State. The burden of establishing legal domicile
 45 within the State shall be upon the claimant.

46 (g) "Tax year" means the particular calendar year in which
 47 the general property tax is due and payable.

48 (h) "Veteran" means any citizen and resident of this State
 49 honorably discharged or released under honorable circumstances
 50 from active service in time of war in any branch of the Armed
 51 Forces of the United States.

52 (i) "Veteran's deduction" means the deduction against the taxes
 53 payable by any person, allowable pursuant to this act.

54 (j) ["Widow"] "Surviving spouse" means [only] the surviv-
 55 ing [lawful] wife or husband of any of the following, while he or
 56 she is a resident of this State, during widowhood or widowerhood:

57 1. A citizen and resident of this State who has [met] died
 58 or shall [meet his death] die while on active duty in time of
 59 war in any branch of the Armed Forces of the United States;
 60 or

61 2. A citizen and resident of this State who has had or shall
 62 hereafter have active service in time of war in any branch of
 63 the Armed Forces of the United States and who died or shall
 64 die while on active duty in a branch of the Armed Forces of
 65 the United States; or

66 3. A citizen and resident of this State who has been or may
 67 hereafter be honorably discharged or released under honorable
 68 circumstances from active service in time of war in any branch
 69 of the Armed Forces of the United States.

1 7. Section 2 of P. L. 1963, c. 171 (C. 54:4-8.11) is amended to
 2 read as follows:

3 2. Every person a citizen and resident of this State now or here-
 4 after honorably discharged or released under honorable circum-
 5 stances from active service in time of war in any branch of the
 6 Armed Forces of the United States and a [widow] surviving

7 *spouse* as defined herein, during her widowhood *or his widower-*
8 *hood*, and while a resident of this State, shall be entitled, annually,
9 on proper claim being made therefor, to a deduction from the
10 amount of any tax bill for taxes on real or personal property or
11 both in the sum of \$50.00 or if the amount of any such tax shall
12 be less than \$50.00, to a cancellation thereof.

1 8. Section 3 of P. L. 1963, c. 171 (C. 54:4-8.12) is amended to
2 read as follows:

3 3. No veteran's deduction from taxes assessed against real and
4 personal property, as provided herein, shall be allowed except upon
5 written application therefor, which application shall be on a form
6 prescribed by the Director [.] of the Division of Taxation, in the
7 Department of the Treasury, and provided for the use of claimants
8 hereunder by the governing body of the municipality constituting
9 the taxing district in which such claim is to be filed and the ap-
10 plication has been approved as provided in this act. An assessor
11 shall not require the filing of an application for a veteran's deduc-
12 tion under this act of any person, who has filed, or shall file, a
13 claim for an exemption from taxation under chapter 184 of the
14 laws of 1951, on or before December 31, 1963, but shall approve
15 a veteran's deduction for such person, if it appears from such
16 claim for exemption that such person meets all the other prereq-
17 uisites required by law for the approval of a claim for a veteran's
18 deduction. Each assessor may at any time inquire into the right
19 of a claimant to the continuance of a veteran's deduction hereunder
20 and for that purpose he may require the filing of a new application
21 or the submission of such proof as he shall deem necessary to
22 determine the right of the claimant to continuance of such deduc-
23 tion. No application for a veteran's deduction based upon service
24 in the Armed Forces shall be allowed unless there is annexed
25 thereto a copy, which may be photostatic, of claimant's certificate
26 of honorable discharge or of his certificate of release under honor-
27 able circumstances from active service in time of war in a branch
28 of the Armed Forces of the United States. In the case of an ap-
29 plication by a [widow] *surviving spouse* said application shall not
30 be allowed unless it clearly establishes that:

31 (a) Claimant's [husband met his death] *spouse died* while on
32 active duty in a branch of the Armed Forces of the United States
33 having had active service in time of war, as herein defined, in a
34 branch of the Armed Forces of the United States, or in the case
35 of a [widow] *surviving spouse* of a veteran, claimant shall estab-
36 lish that [her husband] *the veteran* was honorably discharged or
37 released under honorable circumstances from active service in time

38 of war in any branch of the Armed Forces of the United States,
39 (b) claimant's [husband] *spouse* was a citizen and resident of this
40 State at the time of [his] death, (c) claimant was [his wife] *the*
41 *spouse of the veteran* at the time of [his] *the veteran's* death, and
42 (d) claimant is a resident of this State and has no remarried.

1 9. Section 4 of P. L. 1963, c. 171 (C. 54:4-8.13) is amended to
2 read as follows:

3 4. An application for a veteran's deduction hereunder may be
4 filed with the assessor of the taxing district at any time on or
5 before December 31 of the pretax year. If so filed and approved
6 by the assessor, he shall allow a veteran's deduction from taxes
7 on the real or personal property, or both, assessed to the claimant
8 in the amount of the claim approved by him and shall indicate,
9 upon the assessment list and duplicates, the approval thereof in
10 such manner as shall be prescribed by rules of the Director of the
11 Division of Taxation, together with the proportionate share of
12 such property deemed to be owned by the claimant for the purposes
13 of this act, if [he] *the claimant* is not the sole owner thereof. The
14 application, if not filed with the assessor within the time afore-
15 mentioned, may be filed with the collector during the tax year and
16 upon approval by the collector of such application he shall deter-
17 mine the amount of the reduction in tax to which the claimant is
18 entitled and shall allow said amount as an offset against the tax
19 then remaining unpaid. If the amount allowable as an offset shall
20 exceed the amount of the tax then unpaid for that tax year, or
21 if the application for a veteran's deduction is not filed with the
22 collector until after all taxes for the tax year have been fully paid,
23 the claimant may make application to the governing body of the
24 municipality constituting the taxing district for the refund of any
25 tax overpaid, but without interest, and the governing body may,
26 in its discretion, direct the return of any tax deemed by it to have
27 been overpaid by reason of claimant's failure to make timely ap-
28 plication for a veteran's deduction; provided, however, that no
29 application for a veteran's deduction for any previous tax year
30 shall be allowed by any assessor, collector or governing body.
31 Where an application for a veteran's deduction is filed with and
32 allowed by a collector he shall promptly transmit such application
33 and all exhibits attached thereto, or a photostatic copy thereof, to
34 the assessor of the taxing district. Upon receipt thereof the as-
35 sessor shall review the application and if approved by him it shall
36 have the same force as if originally filed with him.

1 10. Section 6 of P. L. 1963, c. 171 (C. 54:4-8.15) is amended to
2 read as follows:

3 6. Every fact essential to support a claim for a veteran's deduc-
4 tion hereunder shall exist on October 1 of the pretax year and in
5 the case of an application by a veteran such application shall estab-
6 lish that **[he]** *the claimant* was, on October 1 of the pretax year,
7 (a) a veteran, as herein defined, (b) the owner of the legal title to
8 the property as to which the veteran's deduction is claimed and
9 (c) a citizen and resident of this State and, in the case of an ap-
10 plication by a **[widow]** *surviving spouse*, as herein defined, such
11 application shall establish that **[she]** *the surviving spouse* was, on
12 October 1 of the pretax year, (a) the owner of the legal title to the
13 property as to which the veteran's deduction is claimed, (b) that
14 *he or she* has not remarried and (c) that *he or she* is a resident
15 of this State.

1 11. Section 7 of P. L. 1963, c. 171 (C. 54:4-8.16) is amended to
2 read as follows:

3 7. A claim having been filed with and allowed by the assessor
4 shall continue in force from year to year thereafter without the
5 necessity for further claim so long as the claimant shall be en-
6 titled to a veteran's deduction hereunder, but the assessor may at
7 any time require the filing of a new application or such proof as
8 he shall deem necessary to establish the right of the claimant to
9 continuance of the deduction. It shall be the duty of every claimant
10 to inform the assessor of any change in his *or her* status or prop-
11 erty which may affect **[his]** *the claimant's* right to continuance of
12 the deduction.

1 12. Section 8 of P. L. 1963, c. 171 (C. 54:4-8.17) is amended to
2 read as follows:

3 8. No person shall be allowed a veteran's deduction from the tax
4 assessed against **[his]** real and personal property of more than
5 \$50.00 in the aggregate in any one year, but a veteran's deduction
6 may be claimed in any taxing district in which the claimant has
7 taxable property and may be apportioned, at the claimant's option,
8 between two or more taxing districts; provided, such claims shall
9 not exceed \$50.00 in the aggregate. If a **[widow]** *surviving spouse*
10 as herein defined, shall **[herself]** have been honorably discharged
11 or released under honorable circumstances from active service in
12 time of war in any branch of the Armed Forces of the United
13 States, **[she]** *the surviving spouse* shall be entitled to a veteran's
14 deduction for each status. The veteran's deductions herein provided
15 shall be in addition to any exemptions now or hereafter provided
16 by any other statute for disabled veterans or **[widows]** *surviving*
17 *spouses* as herein defined**, and in addition to any deductions pro-
18 vided under P. L. 1963, c. 172 (C. 54:4-8.40 et seq.) for senior

19 *citizens and the permanently and totally disabled, and certain sur-*
 20 *living spouses thereof, to which the claimant is entitled. In addi-*
 21 *tion, a claimant may receive any homestead rebate or credit*
 22 *provided by law**.*

1 13. Section 9 of P. L. 1963, c. 171 (C. 54:4-8.18) is amended to
 2 read as follows:

3 9. Where title to property as to which a veteran's deduction is
 4 claimed is held by claimant and another or others, either as tenants
 5 in common or as joint tenants, a claimant shall not be allowed a
 6 veteran's deduction in an amount in excess of his *or her* propor-
 7 tionate share of the taxes assessed against said property, which
 8 proportionate share, for the purposes of this act, shall be deemed
 9 to be equal to that of each of the other tenants, unless the con-
 10 veyance under which title is held specifically provides unequal
 11 interests, in which event claimant's interest shall be as specifically
 12 established in said conveyance. Property held by husband and
 13 wife, as tenants by the entirety, shall be deemed to be wholly
 14 owned by each tenant. Nothing herein shall preclude more than
 15 one tenant, whether title be held in common, joint tenancy or by
 16 the entirety, from claiming a veteran's deduction from the tax
 17 assessed against the property so held. Right to claim a veteran's
 18 deduction hereunder shall extend to property title to which is held
 19 by a partnership, to the extent of the claimant's interest as a part-
 20 ner therein, and by a guardian, trustee, committee, conservator or
 21 other fiduciary for any person who would otherwise be entitled to
 22 claim a veteran's deduction hereunder, but not to property the title
 23 to which is held by a corporation.

1 14. Section 16 of P. L. 1945, c. 132 (C. 54:18A-9) is amended to
 2 read as follows:

3 16. This act shall not apply to any fraternal beneficiary society.
 4 For the purposes of this act, "insurance company" shall include a
 5 corporation, and any person, partnership or unincorporated asso-
 6 ciation required as an insurer to procure from the Commissioner
 7 of **[Banking and]** Insurance the certificate prescribed by section 1
 8 of an act entitled "An act to regulate the transaction of the busi-
 9 ness of insurance by individuals, partnerships and unincorporated
 10 associations in this State" approved July 11, 1939 (P. L. 1939,
 11 c. 188; C. 17:49-1), or under any other statute now in force or
 12 hereafter enacted, engaging in any kind or kinds of business speci-
 13 fied in **[section]** R. S. 17:17-1 **[of the Revised Statutes]**, subject
 14 to the insurance laws of this State; provided, however, that no
 15 company or society which by its act or certificate of incorporation
 16 has for its object the assistance of sick, needy or disabled mem-

17 bers, the defraying of funeral expenses of deceased members and
 18 the provision for the wants of the [widows] *surviving spouses* and
 19 families of members after death, shall be deemed an insurance
 20 company within the purview of this act.

1 **[*15. R. S. 54:35-19 is amended to read as follows:

2 54:35-19. Unless the Director of the Division of Taxation con-
 3 sents in writing thereto, no safe deposit company, trust company,
 4 bank or other institution or corporation or person shall deliver or
 5 transfer any securities, deposits or other assets within its or [his]
 6 *the person's* control or possession, including capital stock of or
 7 other interests in such safe deposit company, trust company, bank,
 8 institution or corporation, which belong to or stand in the name of a
 9 resident decedent or in the joint names of a resident decedent
 10 and one or more persons, to an executor, administrator or legal
 11 representative of a resident decedent, or upon [his or] their order
 12 or request, or, to the survivor or survivors, *except the surviving*
 13 *spouse who shall have access to all assets contained therein*, when
 14 held in the joint names of a resident decedent and one or more
 15 persons, or upon [his or] their order or request, without:

16 a. Notice of the time and place of such intended delivery or
 17 transfer being served upon the Director of the Division of Taxa-
 18 tion at least 10 days prior thereto, and

19 b. The retention by the safe deposit company, trust company,
 20 bank, institution, corporation or person of sufficient of the assets
 21 mentioned herein to pay any tax and interest which may be assessed
 22 on such delivery or transfer under authority of chapters 33 to 36
 23 of [this] Title [(§ 54:33-7 et seq.)] *54 of the Revised Statutes*.

24 The Director of the Division of Taxation may, either personally
 25 or by representative, examine such securities, deposits or assets
 26 of a resident decedent.

27 Notwithstanding the foregoing provisions of this section, a safe
 28 deposit company, trust company, bank, institution, corporation or
 29 person may transfer not in excess of the [amounts] *amount* here-
 30 inafter provided of funds of a resident decedent, on deposit or
 31 otherwise in its or [his] *the person's* control or possession, without
 32 the written consent of the Director of the Division of Taxation,
 33 [to a surviving spouse \$5,000.00,] to [any one other than the
 34 surviving spouse] *anyone*, \$200.00 provided, such transferor shall
 35 first obtain from the transferee an affidavit, in such form as shall
 36 be prescribed by the director, establishing that the value of the
 37 gross estate, real and personal, of the decedent does not exceed
 38 \$200.00 [where the transferee is one other than the surviving
 39 spouse or \$5,000.00 where the transferee is the surviving spouse],

40 which affidavit, within 30 days after the transfer, shall be filed by
41 the transferor with the director.*]**

1 ***[15.]*** ****[*16.*]**** **15.** Section 102 of P. L. 1948, c. 65 (C.
2 54:40A-2) is amended to read as follows:

3 102. For the purposes of this act and unless otherwise required
4 by the context:

5 a. "Cigarette" means any roll for smoking made wholly or in
6 part of tobacco, or any other substance or substances other than
7 tobacco, irrespective of size, shape or flavoring, the wrapper or
8 cover of which is made of paper or any other substance or material,
9 excepting tobacco.

10 b. "Director" means the Director of the Division of Taxation,
11 in the Department of the Treasury.

12 c. "Distributor" means and includes any person, wherever
13 resident or located, who brings or causes to be brought into this
14 State unstamped cigarettes purchased directly from the manu-
15 facturers thereof and stores, sells or otherwise disposes of the
16 same after they shall reach this State.

17 d. "Wholesale dealer" shall include any person wherever resi-
18 dent or located, other than a distributor, as defined herein, who:

19 (1) Purchases cigarettes from any other person who purchases
20 from the manufacturer and who acquires such cigarettes solely
21 for the purpose of bona fide resale to retail dealers or to other
22 persons for the purposes of resale only; or

23 (2) Services retail outlets by the maintenance of an established
24 place of business for the purchase of cigarettes, including, but not
25 limited to, the maintenance of warehousing facilities for the stor-
26 age and distribution of cigarettes.

27 e. "Retail dealer" means any person who is engaged in this
28 State in the business of selling cigarettes at retail. Any person
29 placing a cigarette vending machine at, on or in any premises shall
30 be deemed to be a retail dealer for each such vending machine.

31 f. "Consumer" means any person except a distributor or a
32 manufacturer who acquires for consumption, storage or use in
33 this State cigarettes to which New Jersey revenue stamps have
34 not been attached.

35 g. "Place of business" means and includes any place where
36 cigarettes are sold or where cigarettes are brought or kept for the
37 purpose of sale or consumption, including so far as applicable
38 any vessel, vehicle, airplane, train or cigarette vending machine.

39 h. "Licensed distributor" means any distributor, as defined in
40 this act, licensed under the provisions of this act.

41 i. "Licensed wholesale dealer" means any wholesale dealer,

42 as defined in this act, licensed under the provisions of this act.

43 j. "Licensed retail dealer" means any retail dealer, as defined
44 in this act, licensed under the provisions of this act.

45 k. "Licensed consumer" means any consumer, as defined in this
46 act, licensed under the provisions of this act.

47 l. "Person" means any individual, firm, corporation, copart-
48 nership, joint venture, association, receiver, trustee, guardian,
49 executor, administrator, or any other person acting in a fiduciary
50 capacity, or any estate, trust or group or combination acting as a
51 unit, the State Government and any political subdivision thereof,
52 and the plural as well as the singular, [and the feminine and neuter
53 as well as the masculine,] unless the intention to give a more
54 limited meaning is disclosed by the context.

55 m. "Rules and regulations" means those made and promulgated
56 by the director in the administration of this act.

57 n. "Sale" means any sale, transfer, exchange, theft, barter,
58 gift, or offer for sale and distribution, in any manner or by any
59 means whatsoever.

60 o. "Stamp" means any impression, device, stamp, label or print
61 manufactured, printed or made as prescribed by the director.

62 p. "Taxpayer" means any person subject to a tax imposed by
63 this act, or any person required to be licensed under this act.

64 q. "Treasurer" means the State Treasurer.

65 r. "Use" means the exercise of any right or power incidental
66 to the ownership of cigarettes.

67 s. "Manufacturer" means and includes any person, wherever
68 resident or located, who manufactures or produces, or causes to
69 be manufactured or produced, cigarettes and sells, uses, stores
70 or distributes the same regardless of whether they are intended
71 for sale, use or distribution within or without this State.

72 t. "Manufacturer's representative" means and includes any per-
73 son, employed by a manufacturer, who, for promotional purposes,
74 sells, stores, handles or distributes cigarettes, within this State,
75 limited exclusively to cigarettes manufactured by the employing
76 manufacturer.

77 u. "Licensed manufacturer" means any manufacturer, as de-
78 fined in this act, licensed under the provisions of this act.

79 v. "Licensed manufacturer's representative" means any manu-
80 facturer's representative, as defined in this act, licensed under the
81 provisions of this act.

1 ***[16.]*** ****[*17.*]**** **16.** N. J. S. 54A:9-16 is amended to
1A read as follows:

2 54A:9-16. Armed forces relief provisions. (a) Time to be

3 disregarded. In the case of an individual serving in the Armed
4 Forces of the United States, or serving in support of such armed
5 forces, in an area designated by the President of the United States
6 by executive order as a "combat zone" at any time during the
7 period designated by the president by executive order as the period
8 of combatant activities in such zone, or hospitalized outside the
9 State as a result of injury received while serving in such an area
10 during such time, the period of service in such area, plus the period
11 of continuous hospitalization outside the State attributable to such
12 injury, and the next 180 days thereafter, shall be disregarded in
13 determining, under this act, in respect of the income tax liability
14 (including any interest, penalty, or addition to the tax) of such
15 individual.

16 (1) Whether any of the following acts was performed within the
17 time prescribed therefor:

18 (A) Filing any return of income tax (except withholding
19 tax);

20 (B) Payment of any income tax (except withholding tax)
21 or any installment thereof or of any other liability to the State,
22 in respect thereof;

23 (C) Filing a petition with the director for credit or refund
24 or for redetermination of a deficiency, or application for review
25 of a decision rendered by the director;

26 (D) Allowance of a credit or refund of income tax;

27 (E) Filing a claim for credit or refund of income tax;

28 (F) Assessment of income tax;

29 (G) Giving or making any notice or demand for the payment
30 of any income tax, or with respect to any liability to the State
31 in respect of income tax;

32 (H) Collection, by the director, by levy or otherwise of the
33 amount of any liability in respect of income tax;

34 (I) Bringing suit by the State, or any officer, on its behalf,
35 in respect of any liability in respect of income tax; and

36 (J) Any other act required or permitted under this act or
37 specified in regulations prescribed under this section by the
38 director.

39 (2) The amount of any credit or refund (including interest).

40 (b) Action taken before ascertainment of right to benefits. The
41 assessment or collection of the tax imposed by this act or of any
42 liability to the State in respect of such tax, or any action or proceed-
43 ing by or on behalf of the State in connection therewith, may be
44 made, taken, begun, or prosecuted in accordance with law, without
45 regard to the provisions of subsection (a), unless prior to such

46 assessment, collection, action, or proceeding it is ascertained that
 47 the person concerned is entitled to the benefits of subsection (a).
 48 (c) Members of armed forces dying in action. In the case of any
 49 person who dies during an induction period while in active service
 50 as a member of the Armed Forces of the United States, if such
 51 death occurred while serving in a combat zone during a period of
 52 combatant activities in such zone, as described in subsection (a),
 53 or as a result of wounds, disease or injury incurred while so serv-
 54 ing, the tax imposed by this act shall not apply with respect to the
 55 taxable year in which falls the date of [his] death, or with respect
 56 to any prior taxable year ending on or after the first day [he so]
 57 served in a combat zone, and no return shall be required in behalf
 58 of such person or [his] *such person's* estate for such year, and the
 59 tax of any such taxable year which is unpaid at the date of [his]
 60 death, including interest, additions to tax and penalties, if any,
 61 shall not be assessed and, if assessed, the assessment shall be
 62 abated and, if collected, shall be refunded to the legal representa-
 63 tive of [his] *the* estate if one has been appointed and has quali-
 64 fied, or, if no legal representative has been appointed or has quali-
 65 fied, to [his widow] *the surviving spouse*.

1 * [17.] * ** [18.] * ** ** 17. ** (New section) Notwithstanding the
 2 provisions of section 3 of P. L. 1948, c. 259 (C. 54:4-3.32) and
 3 section 4 of P. L. 1963, c. 171 (C. 54:4-8.13), any person eligible
 4 for an exemption or deduction under this 1985 amendatory and
 5 supplementary act may apply therefor within 90 days from the
 6 first day of the month following enactment of this act, and that
 7 application shall be considered timely filed.

1 * [18.] * ** [19.] * ** ** 18. ** This act shall take effect immediately
 2 and shall ** [* , except for section 15, *] ** apply retroactive to
 3 January 1, 1976.

ASSEMBLY REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO
ASSEMBLY, No. 2355

with committee amendments

STATE OF NEW JERSEY

DATED: DECEMBER 13, 1984

PROVISIONS:

This bill extends to the "surviving spouse," in place of widow only, eligibility for both the \$50.00 veterans tax deduction and the exemption from taxation for disabled veterans. The bill is retroactive to January 1, 1976.

FISCAL IMPACT:

While a fiscal note is not yet available on this bill, the committee has determined that there are very few widowers who would qualify for either the deduction or the exemption. The cost of any exemption is borne by the property tax payers of the municipality in which a qualifying residence is located. The cost of any additional \$50.00 deduction is reimbursed to a municipality through the State Revenue Sharing program. In most cases the exemption or deduction are continuing costs—that is, the surviving spouse continues to be entitled to the exemption or deduction. New costs would arise only as a result of the retroactive provisions of the bill. These would be one time reimbursement costs.

BACKGROUND:

The provisions of Article VIII, Section 1, paragraph 3, establishing the \$50.00 deduction has been amended on referendum (November 8, 1983) to eliminate widow only and insert surviving spouse or ". . . and widower." This bill could be considered implementing legislation for that Constitutional amendment.

The amendments concerning the exemption is a matter which the Appellate Division of the Superior Court has addressed, finding that the disallowance of the exemption to a widower was violative of the equal protection clause of the U. S. Constitution, was not likely the intent of the framers of 1947 State Constitution, nor the intent of the Legislature in enacting the statutes. This bill could be considered as a reaction by the Legislature to that court decision.

COMMITTEE AMENDMENTS:

Committee amendments establish an administrative process concerning the application for retroactive deductions and exemptions. In essence, a 90 day stated period of time is established during which those individuals who are newly qualified for the deduction or exemption must apply. These amendments were adopted in response to suggestions by the Division of Taxation.

The committee favorably reports this bill as amended.

SENATE REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO
SENATE COMMITTEE SUBSTITUTE FOR
**SENATE, Nos. 2107 and 1229,
ASSEMBLY, No. 2355**

[OFFICIAL COPY REPRINT]

STATE OF NEW JERSEY

DATED: MAY 6, 1985

This Senate Committee Substitute removes various sex-based language provisions in certain of the New Jersey tax statutes. The bill is derived in most part from recommendations made by the Commission to Study Sex Discrimination in the Statutes. The bill combines relevant features of Senate Bills Nos. 2107 and 1229 and Assembly Bill No. 2355 (OCR).

Many of the amendments concern those sections of the tax law granting property tax deductions or exemptions to eligible veterans and their widows. The substance of the amendments is to replace "widow" with "surviving spouse" in those sections granting survivor's benefits for the \$50.00 veteran's property tax deduction and the total exemption from property taxes for disabled veterans. This change implements in statute (P. L. 1963, c. 171; P. L. 1948, c. 259) the amendment to Article VIII, section 1, paragraph 3 of the New Jersey Constitution, as approved by public referendum on November 8, 1983.

The Appellate Division of the Superior Court, in ruling on litigation concerning these provisions, indicated that the Legislature could be expected to amend those sections of the statutory law corresponding to the constitutional amendment. The court further allowed retroactive relief to otherwise eligible widowers applying under these sections. This bill is retroactive to January 1, 1976 and provides for a 90-day open application period for such claims.

The bill also amends sections of the law concerning homestead rebates for senior and disabled citizens and their surviving spouses, the tax on life insurance companies, the cigarette tax, taxation of charitable, religious and hospital associations and exemptions from the gross income tax for members of the armed forces who die in action. Most of these changes simply replace the masculine pronoun "he" or "his" with gender-neutral language.

FISCAL IMPACT:

While a fiscal note is not yet available on this bill, the committee has determined that there are very few widowers who would qualify for either the deduction or the exemption since there are few surviving male spouses of deceased female veterans. The cost of any exemption is borne by the property tax payers of the municipality in which a qualifying residence is located. The cost of any additional \$50.00 deduction is reimbursed to a municipality through the State Revenue Sharing program. In most cases the exemption or deduction are continuing costs—that is, the surviving spouse continues to be entitled to the exemption or deduction already being received. New costs would arise only as a result of the retroactive provisions of the bill. These would be one time reimbursement costs.

to

Senate Committee Substitute for
Senate Bills 2107, 1229 and Assembly Bill 2355
(Official Copy Reprint)
(Sponsored by Senator Lipman)

Amend:

Page	Sec.	Line
12	15	1
11	14	20

After line 20

Insert new section as follows:

15.
"R.S. 54:35-19 is amended to read as follows:

54:35-19. Unless the Director of the Division of Taxation consents in writing thereto, no safe deposit company, trust company, bank or other institution or corporation or person shall deliver or transfer any securities, deposits or other assets within its or his control or possession, including capital stock of or other interests in such safe deposit company, trust company, bank, institution or corporation, which belong to or stand in the name of a resident decedent or in the joint names of a resident decedent and one or more persons, to an executor, administrator or legal representative of a resident decedent, or upon his or their order or request, or, to the survivor or survivors, except the surviving spouse who shall have full access to all assets contained therein, when held in the joint names of a resident decedent and one or more persons, or upon his or their order or request, without:

a. Notice of the time and place of such intended delivery or transfer being served upon the Director of the Division of Taxation at least 10 days prior thereto, and

b. The retention by the safe deposit company, trust company, bank, institution, corporation or person of sufficient of the assets mentioned herein to pay any tax and interest which may be assessed on such delivery or transfer under authority of chapters 33 to 36 of his Title (§ 54:33-7 et seq.) 54 of the Revised Statutes

The Director of the Division of Taxation may, either personally or by representative, examine such securities, deposits or assets of a resident decedent.

Notwithstanding the foregoing provisions of this section, a safe deposit company, trust company, bank, institution, corporation or person may transfer not in excess of the amounts hereinafter provided of funds of a resident decedent, on deposit or otherwise in its or his control or possession, without the written consent of the Director of the Division of Taxation, to a surviving spouse \$5,000.00, to any one other than the surviving spouse, \$200.00 provided, such transferor shall first obtain from the transferee an affidavit, in such form as shall be prescribed by the director, establishing that the value of the gross estate, real and personal, of the decedent does not exceed \$200.00 where the transferee is one other than the surviving spouse or \$5,000.00 where the transferee is the surviving spouse, which affidavit, within 30 days after the transfer, shall be filed by the transferor with the director. "

Renumber sections "15." through sections "18." as "16." through "19."

STATEMENT

This amendment provides that a surviving spouse shall have full access to all assets in accounts held jointly with a decedent. Under current law, a surviving spouse is only permitted access to the assets after a waiver has been granted by the Director of the Division of Taxation. The waiver states that no inheritance taxes are owed on the assets passing to the surviving spouse. However, under the new interspousal inheritance laws which became effective

Cl. N. S.
Am. Yes
Cm. T
B. 1979/8/17/1
N. V. T.

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UPPER LINE 3

-15
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15-12
16

ADOPTED
SEP 12 1985

Senate Amendments

- 2 -

to

SCS for S-2107, S-1229, and A-2355
(OCR)

Amend:

Page	Sec.	Line

in January, any property passing to a surviving spouse is not subject to any inheritance tax. A waiver is, therefore, not only unnecessary but is not required, as this type of transfer is not a taxable event. This amendment removes the requirement that a waiver be granted in cases where the account is held jointly by the surviving spouse and the decedent.

ADOPTED

NOV 18 1985

Senate Amendments

SENATE AMENDMENTS

Proposed by Senator Gagliano

to

~~SENATE BILL No.~~ SCS 2107, 1229 and

A-2355 (A)

Amend:

Sponsored by Senator Lipman

Page	Sec.	Line
10		7
12	15	1-41
12	15	16-19
15	18	1

... and in addition to any deductions provided under P. L. 1963, c. 172 (C. 54:4-8.40 et seq.) for senior citizens and the permanently and totally disabled, and certain surviving spouses thereof, to which the claimant is entitled. In addition, a claimant may receive any homestead rebate or credit provided by law.

Omit in its entirety

Renumber sections 16 through 19 as 15 through sections 18

after "and shall" omit, "except for section 15"

STATEMENT

This amendment removes language that was inserted by senate floor amendment adopted September 12, 1985 in order to avoid a conflict with S-3057.

SENATE, No. 2107

STATE OF NEW JERSEY

INTRODUCED JULY 30, 1984

By Senators LIPMAN and VAN WAGNER

Referred to Committee on Revenue, Finance and Appropriations

AN ACT concerning the elimination of sex as a basis for conferring certain benefits and revising parts of the statutory law.

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

1 1. R. S. 54:4-3.7 is amended to read as follows:

2 54:4-3.7. The funds of all charitable and benevolent institutions
3 and associations collected and held exclusively for the sick and dis-
4 abled members thereof, or for the **[widows]** *surviving spouses* of
5 deceased members, or for the education, support or maintenance
6 of the children of deceased members, and all endowments and funds
7 held and administered exclusively for charitable, benevolent, reli-
8 gious or hospital purposes within this State shall be exempt from
9 taxation under this chapter.

1 2. Section 1 of P. L. 1948, c. 259 (C. 54:4-3.30) is amended to
2 read as follows:

3 1. a. The dwelling house and the lot or curtilage whereon the
4 same is erected, of any citizen and resident of this State, now or
5 hereafter honorably discharged or released under honorable cir-
6 cumstances, from active service, in time of war, in any branch of the
7 Armed Forces of the United States who has been or shall be
8 declared by the United States Veterans Administration or its suc-
9 cessors to have a service-connected disability from paraplegia,
10 sarcoidosis, osteochondritis resulting in permanent loss of the use
11 of both legs, or permanent paralysis of both legs and lower parts of
12 the body, or from hemiplegia and has permanent paralysis of one
13 leg and one arm or either side of the body, resulting from injury to

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 printed in italics *thus* is new matter.

14 the spinal cord, skeletal structure, or brain or from disease of the
15 spinal cord not resulting from any form of syphilis; or from total
16 blindness; or from amputation of both arms or both legs, or both
17 hands or both feet, or the combination of a hand and a foot; or from
18 other service-connected disability declared by the United States
19 Veterans Administration or its successor to be a total or 100% per-
20 manent disability, and not so evaluated solely because of hospital-
21 ization or surgery and recuperation, sustained through enemy ac-
22 tion, or accident, or resulting from disease contracted while in such
23 active service shall be exempt from taxation, on proper claim made
24 therefor, and such exemption shall be in addition to any other
25 exemption of such person's real and personal property which now
26 is or hereafter shall be prescribed or allowed by the Constitution or
27 by law but no taxpayer shall be allowed more than one exemption
28 under this act.

29 b. The [widow] *surviving spouse* of any such citizen and resi-
30 dent of this State [who], *which citizen and resident* at the time of
31 [his] death was entitled to the exemption provided under this act,
32 shall be entitled, on proper claim made therefor, to the same exemp-
33 tion as [her husband] *the deceased* so had, [during her widowhood
34 and] while *the surviving spouse is* a resident of this State, for the
35 time that [she] *the surviving spouse* is the legal owner thereof and
36 actually occupies the said dwelling house or any other dwelling
37 house thereafter acquired.

38 c. The [widow] *surviving spouse* of any citizen and resident of
39 this State, which citizen and resident died in active service in time
40 of war in any branch of the Armed Forces of the United States,
41 shall be entitled, on proper claim made therefor to an exemption
42 from taxation on the dwelling house and lot or curtilage whereon
43 the same is erected, [during her widowhood and] while a resident
44 of this State, for the time that [she] *the surviving spouse* is the
45 legal owner thereof and actually occupies the said dwelling house
46 or any other dwelling house thereafter acquired.

47 d. The [widow] *surviving spouse* of any citizen and resident of
48 this State who died prior to January 10, 1972, that being the effec-
49 tive date of P. L. 1971, c. 398, and whose circumstances were such
50 that, had said law become effective during the deceased's lifetime,
51 [he] *the deceased* would have become eligible for the exemption
52 granted under this section as amended by said law, shall be entitled,
53 on proper claim made therefor, to the same exemption as [her
54 husband] *the deceased* would have become eligible for upon the
55 dwelling house and lot or curtilage occupied by [him] *the deceased*
56 at the time of [his] death, [during her widowhood and] while *the*

57 *surviving spouse* is a resident of this State, for the time that [she]
58 *the surviving spouse* is the legal owner thereof and actually oc-
59 cupies the said dwelling house on the premises to be exempted.

60 e. Nothing in this act shall be intended to include paraplegia
61 or hemiplegia resulting from locomotor ataxia or other forms of
62 syphilis of the central nervous system, or from chronic alcoholism,
63 or to include other forms of disease resulting from the veteran's
64 own misconduct which may produce signs and symptoms similar
65 to those resulting from paraplegia, osteochondritis, or hemiplegia.

1 3. Section 2 of P. L. 1948, c. 259 (C. 54:4-3.31) is amended to
2 read as follows:

3 2. All exemptions from taxation under this act shall be allowed
4 by the assessor upon the filing with him of a claim in writing under
5 oath, made by or on behalf of the person claiming the same, showing
6 the right to the exemption, briefly describing the property for which
7 exemption is claimed and having annexed thereto a certificate of
8 the claimant's honorable discharge or release under honorable cir-
9 cumstances, from active service, in time of war, in any branch of
10 the armed forces and a certificate from the United States Veterans
11 Administration or its successors, certifying to a service-connected
12 disability of such claimant of the character described in section 1
13 of this act. In the case of a claim by a [widow] *surviving spouse*
14 of such veteran, [she] *the claimant* shall establish in writing under
15 oath that [she] *the claimant* is the owner of the legal title to the
16 premises on which exemption is claimed; that [she] *the claimant*
17 occupies the dwelling house on said premises as [her] *a legal resi-*
18 *dence in this State; that [her husband] the veteran* shall have been
19 declared by the United States Veterans Administration to have a
20 service-connected disability of a character described in this act, or,
21 in the case of a claim for an exemption under subsection c. of sec-
22 tion 1 of this act (C. 54:4-3.30), that [her husband] *the veteran*
23 shall have been declared to have died in active service in time of
24 war; that [her husband] *the veteran* was entitled to an exemption
25 provided for in this act, except for an exemption under subsection
26 c. of section 1 hereof, at the time of [his] death; and that [she]
27 *the claimant* is a resident of this State [and has not remarried].
28 Such exemptions shall be allowed and prorated by the assessor for
29 the remainder of any taxable year from the date the claimant shall
30 have acquired title to the real property intended to be exempt by
31 this act. Where a portion of a multiple-family building or structure
32 occupied by the claimant is the subject of such exemption, the
33 assessor shall aggregate the assessment on the lot or curtilage
34 and building or structure and allow an exemption of that per-

35 centage of the aggregate assessment as the value of the portion of
36 the building or structure occupied by the claimant bears to the value
37 of the entire building or structure.

1 4. Section 1 of P. L. 1976, c. 72 (C. 54:4-3.80) is amended to
2 read as follows:

3 1. a. Every citizen and resident of this State shall be entitled,
4 annually, to a homestead rebate on a dwelling house and the land
5 upon which such dwelling house is situated, or on a dwelling house
6 assessed as real estate situated on land owned by another or others
7 which constitutes the place of [his] domicile and which is owned
8 and used by [him] *the citizen and resident* as [his] a principal
9 residence. If such citizen and resident of this State is of the age
10 of 65 or more years, or is less than 65 years of age yet permanently
11 and totally disabled, as "disabled" is defined in the "New Jersey
12 Gross Income Tax Act" (54A:1-2f), or is the surviving spouse of
13 a deceased citizen and resident of this State who [during his life-
14 time], *while alive*, received a real property tax deduction pursuant
15 to this act or P. L. 1963, c. 172 (C. 54:4-8.40 et seq.), upon the same
16 conditions, with respect to real property, notwithstanding that said
17 surviving spouse is under the age of 65 and is not permanently and
18 totally disabled, provided that said surviving spouse was 55 years
19 of age or older at the time of death of said citizen and resident and
20 [remains unmarried], said taxpayer shall annually, upon proper-
21 claim being made therefor, be entitled to an additional rebate as
22 set forth in section 2 of this act. The said requirement of owner-
23 ship shall be satisfied by the holding of the beneficial interest where
24 the legal title thereto is held by another for the benefit of the said
25 citizen and resident, or for a resident shareholder in a cooperative
26 or mutual housing corporation as defined herein.

27 A person who is a tenant for life or a tenant under a lease for
28 99 years or more or a person who is entitled to and actually takes
29 possession of the land and dwelling house under an executory con-
30 tract for the sale thereof or under an agreement with a lending
31 institution which holds title as security for a loan, shall be deemed
32 to be an owner for the purpose of this act.

33 b. As used in this act "dwelling house" includes any residential
34 property assessed as real property consisting of not more than
35 four units of which not more than one may be used for business or
36 commercial purposes.

37 c. As used in this act "residential shareholder is a cooperative"
38 means a tenant-stockholder in a cooperative housing corporation
39 who may deduct property taxes on his federal tax return pur-

40 suant to the provisions of section 216 of the Internal Revenue Code
41 of 1954 as of the date of this amendatory act.

42 d. As used in this act "mutual housing corporation" means a
43 corporation not-for-profit incorporated under the laws of New
44 Jersey on a mutual or cooperative basis within the scope of sec-
45 tion 607 of the Lanham Act (National Defense Housing) P. L. 849,
46 76th Congress; 54 Stat. 1125, 42 U. S. C. 1521 et seq., as amended,
47 which acquired a National Defense Housing Project pursuant to
48 said act.

1 5. Section 1 of P. L. 1951, c. 135 (C. 54:4-4.4) is amended to
2 read as follows:

3 1. Every municipal tax assessor shall, on or before October 1,
4 1951, obtain from each owner of real property in his taxing district,
5 for which a tax exemption is claimed, an initial statement under
6 oath in such form as shall be prescribed by the Director, Division
7 of Taxation, showing the right to the exemption claimed. There-
8 after, and on or before November 1 of each year, said assessor shall
9 obtain an initial statement, if one has not theretofore been filed.
10 When an initial statement has theretofore been filed, then not later
11 than November 1, 1954, and thereafter not later than November 1
12 of every third succeeding year, said assessor shall obtain a further
13 statement under oath from each owner of real property for which
14 tax exemption is claimed, provided, however, that nothing herein
15 contained shall require a further statement to be filed in the same
16 year in which an initial statement shall have been filed but that the
17 further statement shall thereafter be filed at the time and in the
18 years hereinabove required for the filing of further statements.
19 Each assessor may at any time inquire into the right of a claimant
20 to the continuance of an exemption hereunder and for that purpose
21 he may require the filing of a further statement or the submission
22 of such proof as he shall deem necessary to determine the right of
23 the claimant to continuance of the exemption. Such further state-
24 ment shall be in such form as shall be prescribed by the director
25 and shall set forth

26 (a) Whether there has been any change of use of any of such
27 property initially determined as being entitled to exemption during
28 any three-year period as aforesaid which would defeat the right of
29 exemption therein, and

30 (b) Whether any new or additional property has been acquired
31 for which a tax exemption is claimed and showing initially as to
32 such new or additional property, the right to the exemption claimed.

33 The municipal tax assessor shall obtain the aforesaid statements
34 in duplicate from the property owner, and the assessor shall file

35 the duplicate copy thereof with the county board of taxation with
 36 his list of property exempt from taxation on or before January 10
 37 following.

38 The provisions of this section shall not apply to any claim for
 39 tax exemption under article VIII, section I, paragraph 3, of the
 40 Constitution, or under any law enacted pursuant thereto, for the
 41 benefit of veterans, disabled veterans and the **【widows】** *surviving*
 42 *spouses* of those citizens and residents of this State who have met
 43 or may hereafter meet their deaths while on active duty in time of
 44 war in any branch of the Armed Forces of the United States.

1 6. Section 1 of P. L. 1963, c. 171 (C. 54:4-8.10) is amended to
 2 read as follows:

3 1. As used in this act:

4 (a) "Active service in time of war" means active service at
 5 some time during one of the following periods:

6 The Vietnam conflict, December 31, 1960, to the date of termina-
 7 tion as proclaimed by the Governor;

8 The Korean conflict, June 23, 1950 to July 27, 1953;

9 World War II, December 7, 1941 to September 2, 1945;

10 World War I, April 6, 1917 to November 11, 1918, and in the
 11 case of service with the United States military forces in Russia,
 12 April 6, 1917 to April 1, 1920;

13 Spanish-American War, April 21, 1898 to August 13, 1898;

14 Civil War, April 15, 1861 to May 26, 1865; or, as to any subse-
 15 quent war, during the period from the date of declaration of war
 16 to the date on which actual hostilities shall cease.

17 (b) "Assessor" means the assessor, board of assessors or any
 18 other official or body of a taxing district charged with the duty of
 19 assessing real and personal property for the purpose of general
 20 taxation.

21 (c) "Collector" means the collector or receiver of taxes of a
 22 taxing district.

23 (d) "Honorably discharged or released under honorable circum-
 24 stances from active service in time of war," means and includes
 25 every form of separation from active, full-time duty with military
 26 or naval pay and allowances in some branch of the Armed Forces
 27 of the United States in time of war, other than those marked "dis-
 28 honorable," "undesirable," "bad conduct," "by sentence of gen-
 29 eral court martial," "by sentence of summary court martial" or
 30 similar expression indicating that the discharge or release was not
 31 under honorable circumstances. A disenrollment certificate or other
 32 form of release terminating temporary service in a military or
 33 naval branch of the armed forces rendered on a voluntary and

34 part-time basis without pay, or a release from or deferment of
 35 induction into the active military or naval service shall not be
 36 deemed to be included in the aforementioned phrase.

37 (e) "Pre-tax year" means the particular calendar year immedi-
 38 ately preceding the "tax year."

39 (f) "Resident" means one legally domiciled within the State
 40 of New Jersey. Mere seasonal or temporary residence within the
 41 State, of whatever duration, shall not constitute domicile within
 42 the State for the purposes of this act. Absence from this State for
 43 a period of 12 months shall be prima facie evidence of abandonment
 44 of domicile in this State. The burden of establishing legal domicile
 45 within the State shall be upon the claimant.

46 (g) "Tax year" means the particular calendar year in which
 47 the general property tax is due and payable.

48 (h) "Veteran" means any citizen and resident of this State
 49 honorably discharged or released under honorable circumstances
 50 from active service in time of war in any branch of the Armed
 51 Forces of the United States.

52 (i) "Veteran's deduction" means the deduction against the taxes
 53 payable by any person, allowable pursuant to this act.

54 (j) "[Widow] *Surviving spouse*" means only the surviving
 55 [lawful wife] *spouse* of any of the following, while [she] *the sur-*
 56 *viving spouse* is a resident of this State[, during widowhood]:

57 1. A citizen and resident of this State who has [met] *died*
 58 or shall [meet his death] *die* while on active duty in time of
 59 war in any branch of the Armed Forces of the United States; or

60 2. A citizen and resident of this State who has had or shall
 61 hereafter have active service in time of war in any branch of
 62 the Armed Forces of the United States and who died or shall
 63 die while on active duty in a branch of the Armed Forces of
 64 the United States; or

65 3. A citizen and resident of this State who has been or may
 66 hereafter be honorably discharged or released under honorable
 67 circumstances from active service in time of war in any branch
 68 of the Armed Forces of the United States.

1 7. Section 2 of P. L. 1963, c. 171 (C. 54:4-8.11) is amended to
 2 read as follows:

3 2. Every person a citizen and resident of this State now or here-
 4 after honorably discharged or released under honorable circum-
 5 stances from active service in time of war in any branch of the
 6 Armed Forces of the United States and a [widow] *surviving spouse*
 7 as defined herein, [during her widowhood and] while a resident of
 8 this State, shall be entitled, annually, on proper claim being made

9 therefor, to a deduction from the amount of any tax bill for taxes
10 on real or personal property or both in the sum of \$50.00 or if the
11 amount of any such tax shall be less than \$50.00, to a cancellation
12 thereof.

1 8. Section 3 of P. L. 1963, c. 171 (C. 54:4-8.12) is amended to
2 read as follows:

3 3. No veteran's deduction from taxes assessed against real and
4 personal property, as provided herein, shall be allowed except upon
5 written application therefor, which application shall be on a form
6 prescribed by the Director, Division of Taxation, in the Department
7 of the Treasury, and provided for the use of claimants hereunder
8 by the governing body of the municipality constituting the taxing
9 district in which such claim is to be filed and the application has
10 been approved as provided in this act. An assessor shall not re-
11 quire the filing of an application for a veteran's deduction under
12 this act of any person, who has filed, or shall file, a claim for an
13 exemption from taxation under chapter 184 of the laws of 1951, on
14 or before December 31, 1963, but shall approve a veteran's deduc-
15 tion for such person, if it appears from such claim for exemption
16 that such person meets all the other prerequisites required by law
17 for the approval of a claim for a veteran's deduction. Each assessor
18 may at any time inquire into the right of a claimant to the con-
19 tinuance of a veteran's deduction hereunder and for that purpose
20 he may require the filing of a new application or the submission of
21 such proof as he shall deem necessary to determine the right of the
22 claimant to continuance of such deduction. No application for a
23 veteran's deduction based upon service in the Armed Forces shall
24 be allowed unless there is annexed thereto a copy, which may be
25 photostatic, of claimant's certificate of honorable discharge or of
26 his certificate of release under honorable circumstances from active
27 service in time of war in a branch of the Armed Forces of the
28 United States. In the case of an application by a [widow] sur-
29 *living spouse*, said application shall not be allowed unless it clearly
30 establishes that:

31 (a) Claimant's [husband met his death] *spouse died* while on
32 active duty in a branch of the Armed Forces of the United States
33 having had active service in time of war, as herein defined, in a
34 branch of the Armed Forces of the United States, or in the case
35 of a [widow] *surviving spouse* of a veteran, claimant shall estab-
36 lish that [her husband] *the veteran* was honorably discharged or
37 released under honorable circumstances from active service in time
38 of war in any branch of the Armed Forces of the United States,
39 (b) claimant's [husband] *spouse* was a citizen and resident of this

40 State at the time of [his] death, (c) claimant was [his wife] the
 41 veteran's death, and (d) claimant is a resident of this State [and
 42 has not remarried].

1 9. Section 6 of P. L. 1963, c. 171 (C. 54:4-8.15) is amended to
 2 read as follows:

3 6. Every fact essential to support a claim for a veteran's deduc-
 4 tion hereunder shall exist on October 1 of the pretax year and in
 5 the case of an application by a veteran such application shall estab-
 6 lish that [he] the claimant was, on October 1 of the pretax year,
 7 (a) a veteran, as herein defined, (b) the owner of the legal title
 8 to the property as to which the veteran's deduction is claimed and
 9 (c) a citizen and resident of this State and, in the case of an ap-
 10 plication by a [widow] surviving spouse, as herein defined, such
 11 application shall establish that [she] the surviving spouse was, on
 12 October 1 of the pretax year, (a) the owner of the legal title to the
 13 property as to which the veteran's deduction is claimed, [(b) that
 14 she has not remarried] and [(c) that she is] (b) a resident of this
 15 State.

1 10. Section 8 of P. L. 1963, c. 171 (C. 54:4-8.17) is amended to
 2 read as follows:

3 8. No person shall be allowed a veteran's deduction from the tax
 4 assessed against [his] real and personal property of more than
 5 \$50.00 in the aggregate in any one year, but a veteran's deduction
 6 may be claimed in any taxing district in which the claimant has
 7 taxable property and may be apportioned, at the claimant's option,
 8 between two or more taxing districts; provided, such claims shall
 9 not exceed \$50.00 in the aggregate. If a [widow] surviving spouse,
 10 as herein defined, shall [herself] have been honorably discharged
 11 or released under honorable circumstances from active service in
 12 time of war in any branch of the Armed Forces of the United
 13 States, [she] the surviving spouse shall be entitled to a veteran's
 14 deduction for each status. The veteran's deductions herein pro-
 15 vided shall be in addition to any exemptions now or hereafter pro-
 16 vided by any other statute for disabled veterans or [widows] sur-
 17 viving spouses as herein defined.

1 11. Section 4 of P. L. 1976, c. 129 (C. 54:4-8.41a) is amended to
 2 read as follows:

3 4. The surviving spouse of a deceased citizen and resident of this
 4 State who [during his or her life] while alive received a real prop-
 5 erty tax deduction pursuant to this act shall be entitled, so long as
 6 [he or she shall remain unmarried and] the surviving spouse is
 7 a resident in the same dwelling house with respect to which said
 8 deduction was granted, to the same deduction, upon the same con-

9 ditions, with respect to the same real property, notwithstanding
 10 that said surviving spouse is under the age of 65 and is not per-
 11 manently and totally disabled, provided that said surviving spouse
 12 is 55 years of age or older at the time of the death of said citizen
 13 and resident.

1 12. Section 16 of P. L. 1945, c. 132 (C. 54:18A-9) is amended to
 2 read as follows:

3 16. This act shall not apply to any fraternal beneficiary society.
 4 For the purposes of this act, "insurance company" shall include
 5 a corporation, and any person, partnership or unincorporated asso-
 6 ciation required as an insurer to procure from the Commissioner
 7 of [Banking and] Insurance the certificate prescribed by section
 8 1 of an act entitled "An act to regulate the transaction of the
 9 business of insurance by individuals, partnerships and unincorpo-
 10 rated associations in this State" approved July 11, 1939 (P. L.
 11 1939, c. 188), or under any other statute now in force or hereafter
 12 enacted, engaging in any kind or kinds of business specified in
 13 section 17:17-1 of the Revised Statutes, subject to the insurance
 14 laws of this State; *provided, however*, that no company or society
 15 which by its act or certificate of incorporation has for its object
 16 the assistance of sick, needy or disabled members, the defraying
 17 of funeral expenses of deceased members and the provision for the
 18 wants of the [widows] *surviving spouses* and families of members
 19 after death, shall be deemed an insurance company within the pur-
 20 view of this act.

1 13. Section 102 of P. L. 1948, c. 65 (C. 54:40A-2) is amended to
 2 read as follows:

3 102. For the purposes of this act and unless otherwise required
 4 by the context:

5 a. "Cigarette" means any roll for smoking made wholly or in
 5A part of tobacco, or any other substance or substances other than
 6 tobacco, irrespective of size, shape or flavoring, the wrapper or
 7 cover of which is made of paper or any other substance or material,
 8 excepting tobacco.

9 b. "Director" means the Director of the Division of Taxation,
 10 in the Department of the Treasury.

11 c. "Distributor" means and includes any person, wherever
 12 resident or located, who brings or causes to be brought into this
 13 State unstamped cigarettes purchased directly from the manu-
 14 facturers thereof and stores, sells or otherwise disposes of the
 15 same after they shall reach this State.

16 d. "Wholesale dealer" shall include any person wherever resi-
 17 dent or located, other than a distributor, as defined herein, who:

18 (1) Purchases cigarettes from any other person who purchases
 19 from the manufacturer and who acquires such cigarettes solely
 20 for the purpose of bona fide resale to retail dealers or to other
 21 persons for the purposes of resale only; or

22 (2) Services retail outlets by the maintenance of an established
 23 place of business for the purchase of cigarettes, including, but not
 24 limited to, the maintenance of warehousing facilities for the stor-
 25 age and distribution of cigarettes.

26 e. "Retail dealer" means any person who is engaged in this
 27 State in the business of selling cigarettes at retail. Any person
 28 placing a cigarette vending machine at, on or in any premises shall
 29 be deemed to be a retail dealer for each such vending machine.

30 f. "Consumer" means any person except a distributor or a
 31 manufacturer who acquires for consumption, storage or use in
 32 this State cigarettes to which New Jersey revenue stamps have
 33 not been attached.

34 g. "Place of business" means and includes any place where
 35 cigarettes are sold or where cigarettes are brought or kept for the
 36 purpose of sale or consumption, including so far as applicable
 37 any vessel, vehicle, airplane, train or cigarette vending machine.

38 h. "Licensed distributor" means any distributor, as defined in
 39 this act, licensed under the provisions of this act.

40 i. "Licensed wholesale dealer" means any wholesale dealer,
 41 as defined in this act, licensed under the provisions of this act.

42 j. "Licensed retail dealer" means any retail dealer, as defined
 43 in this act, licensed under the provisions of this act.

44 k. "Licensed consumer" means any consumer, as defined in this
 45 act, licensed under the provisions of this act.

46 l. "Person" means any individual, firm, corporation, copartner-
 47 ship, joint adventure, association, receiver, trustee, guardian,
 48 executor, administrator, or any other person acting in a fiduciary
 49 capacity, or any estate, trust or group or combination acting as a
 50 unit, the State government and any political subdivision thereof,
 51 and the plural as well as the singular, [and the feminine and neuter
 52 as well as the masculine,] unless the intention to give a more
 53 limited meaning is disclosed by the context.

54 m. "Rules and regulations" mean those made and promulgated
 55 by the director in the administration of this act.

56 n. "Sale" means any sale, transfer, exchange, theft, barter,
 57 gift, or offer for sale and distribution, in any manner or by any
 58 means whatsoever.

59 o. "Stamp" means any impression, device, stamp, label or print
 60 manufactured, printed or made as prescribed by the director.

61 p. "Taxpayer" means any person subject to a tax imposed by
62 this act, or any person required to be licensed under this act.

63 q. "Treasurer" means the State Treasurer.

64 r. "Use" means the exercise of any right or power incidental
65 to the ownership of cigarettes.

66 s. "Manufacturer" means and includes any person, wherever
67 resident or located, who manufactures or produces, or causes to
68 be manufactured or produced, cigarettes and sells, uses, stores
69 or distributes the same regardless of whether they are intended
70 for sale, use or distribution within or without this State.

71 t. "Manufacturer's representative" means and includes any per-
72 son, employed by a manufacturer, who, for promotional purposes,
73 sells, stores, handles or distributes cigarettes, within this State,
74 limited exclusively to cigarettes manufactured by the employing
75 manufacturer.

76 u. "Licensed manufacturer" means any manufacturer, as de-
77 fined in this act, licensed under the provisions of this act.

78 v. "Licensed manufacturer's representative" means any manu-
79 facturer's representative, as defined in this act, licensed under the
80 provisions of this act.

1 14. N. J. S. 54A:9-16 is amended to read as follows:

2 54A:9-16. Armed forces relief provisions. (a) Time to be
3 disregarded. In the case of an individual serving in the Armed
4 Forces of the United States, or serving in support of such armed
5 forces, in an area designated by the President of the United States
6 by executive order as a "combat zone" at any time during the
7 period designated by the president by executive order as the period
8 of combatant activities in such zone, or hospitalized outside the
9 State as a result of injury received while serving in such an area
10 during such time, the period of service in such area, plus the period
11 of continuous hospitalization outside the State attributable to such
12 injury, and the next 180 days thereafter, shall be disregarded in
13 determining, under this act, in respect to the income tax liability
14 (including any interest, penalty, or addition to the tax) of such
15 individual.

16 (1) Whether any of the following acts was performed within the
17 time prescribed therefor:

18 (A) Filing any return of income tax (except withholding
19 tax);

20 (B) Payment of any income tax (except withholding tax)
21 or any installment thereof or of any other liability to the State,
22 in respect thereof;

23 (C) Filing a petition with the director for credit or refund

24 or for redetermination of a deficiency, or application for review
25 of a decision rendered by the director;

26 (D) Allowance of a credit or refund of income tax;

27 (E) Filing a claim for credit or refund of income tax;

28 (F) Assessment of income tax;

29 (G) Giving or making any notice or demand for the payment
30 of any income tax, or with respect to any liability to the State
31 in respect of income tax;

32 (H) Collection, by the director, by levy or otherwise of the
33 amount of any liability in respect of income tax;

34 (I) Bringing suit by the State, or any officer, on its behalf,
35 in respect of any liability in respect of income tax; and

36 (J) Any other act required or permitted under this act or
37 specified in regulations prescribed under this section by the
38 director.

39 (2) The amount of any credit or refund (including interest).

40 (b) Action taken before ascertainment of right to benefits. The
41 assessment or collection of the tax imposed by this act or of any
42 liability to the State in respect of such tax, or any action or proceed-
43 ing by or on behalf of the State in connection therewith, may be
44 made, taken, begun, or prosecuted in accordance with law, without
45 regard to the provisions of subsection (a), unless prior to such
46 assessment, collection, action, or proceeding it is ascertained that
47 the person concerned is entitled to the benefits of subsection (a).

48 (c) Members of armed forces dying in action. In the case of any
49 person who dies during an induction period while in active service
50 as a member of the Armed Forces of the United States, if such
51 death occurred while serving in a combat zone during a period of
52 combatant activities in such zone, as described in subsection (a),
53 or as a result of wounds, disease or injury incurred while so serv-
54 ing, the tax imposed by this act shall not apply with respect to the
55 taxable year in which falls the date of [his] death, or with respect
56 to any prior taxable year ending on or after the first day [he so]
57 served in a combat zone, and no returns shall be required in behalf
58 of such person or [his] *such person's* estate for such year, and the
59 tax for any such taxable year which is unpaid at the date of [his]
60 death, including interest, additions to tax and penalties, if any,
61 shall not be assessed and, if assessed, the assessment shall be
62 abated and, if collected, shall be refunded to the legal representative
63 of [his] *the* estate if one has been appointed and has qualified, or,
64 if no legal representative has been appointed or has qualified, to
65 [his widow] *the surviving spouse*.

1 15. This act shall take effect on the 90th day after enactment.

S2107

STATEMENT

This bill amends certain sex-based provisions concerning tax deductions for veterans. Presently, the veterans deduction is restricted to male veterans and their widows during widowhood.

On the recommendation of the Commission on Sex Discrimination in the Statutes, the deduction is available to either surviving spouse. The commission deletes the provision requiring a surviving spouse to remain unmarried in order to receive survivorship benefits. This furthers the policy of marriage as an economic partnership, as remarriage should not deprive either spouse of an asset they accumulated during their previous marriage.

SENATE, No. 1229

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 6, 1984

By Senators LIPMAN and COSTA

Referred to Committee on Revenue, Finance and Appropriations

AN ACT concerning deductions and exemptions from taxation in certain cases for veterans and their surviving spouses and amending P. L. 1948, c. 259 and P. L. 1963, c. 171.

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

1 1. Section 1 of P. L. 1948, c. 259 (C. 54:4-3.34) is amended to
2 read as follows:

3 1. a. The dwelling house and the lot or curtilage whereon the
4 same is erected, of any citizen and resident of this State, now or
5 hereafter honorably discharged or released under honorable cir-
6 cumstances, from active service, in time of war, in any branch of the
7 Armed Forces of the United States who has been or shall be
8 declared by the United States Veterans Administration or its suc-
9 cessors to have a service-connected disability from paraplegia,
10 sarcoidosis, osteochondritis resulting in permanent loss of the use
11 of both legs, or permanent paralysis of both legs and lower parts of
12 the body, or from hemiplegia and has permanent paralysis of one
13 leg and one arm or either side of the body, resulting from injury to
14 the spinal cord, skeletal structure, or brain or from disease of the
15 spinal cord not resulting from any form of syphilis; or from total
16 blindness; or from amputation of both arms or both legs, or both
17 hands or both feet, or the combination of a hand and a foot; or from
18 other service-connected disability declared by the United States
19 Veterans Administration or its successor to be a total or 100% per-
20 manent disability, and not so evaluated solely because of hospital-
21 ization or surgery and recuperation, sustained through enemy

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 printed in italics *thus* is new matter.

22 action, or accident, or resulting from disease contracted while in
23 such active service shall be exempt from taxation, on proper claim
24 made therefor, and such exemption shall be in addition to any other
25 exemption of such person's real and personal property which now
26 is or hereafter shall be prescribed or allowed by the Constitution or
27 by law but no taxpayer shall be allowed more than one exemption
28 under this act.

29 b. The [widow] spouse of any such citizen and resident of this
30 State who at the time of [his] death was entitled to the exemption
31 provided under this act, shall be entitled, on proper claim made
32 therefor, to the same exemption as [her husband so] *the deceased*
33 had, during [her] *the spouse's* widowhood or widowerhood, as
34 *the case may be*, and while a resident of this State, for the time
35 that [she] *the spouse* is the legal owner thereof and actually occu-
36 pies the said dwelling house or any other dwelling house thereafter
37 acquired.

38 c. The [widow] spouse of any citizen and resident of this State,
39 which citizen and resident *who* died in active service in time of
40 war in any branch of the Armed Forces of the United States, shall
41 be entitled, on proper claim made therefor, to an exemption from
42 taxation on the dwelling house and the lot or curtilage whereon the
43 same is erected, during [her] *the spouse's* widowhood or widower-
44 hood, as *the case may be*, and while a resident of this State, for the
45 time that [she] *the spouse* is the legal owner thereof and actually
46 occupies the said dwelling or any other dwelling house thereafter
47 acquired.

48 d. The [widow] spouse of any citizen and resident of this State
49 who died prior to January 10, 1972, that being the effective date of
50 P. L. 1971, c. 398, and whose circumstances were such that, had said
51 law become effective during the deceased's lifetime, [he] *the*
52 *deceased* would have become eligible for the exemption granted
53 under this section as amended by said law, shall be entitled, on
54 proper claim made therefor, to the same exemption as [her hus-
55 band] *the deceased* would have become eligible for upon the
56 dwelling house and lot or curtilage occupied by [him] *the deceased*
57 at the time of [his] death, during [her] *the spouse's* widowhood
58 or widowerhood, as *the case may be*, and while a resident of this
59 State, for the time that [she] *the spouse* is the legal owner thereof
60 and actually occupies the said dwelling house on the premises to
61 be exempted.

62 e. Nothing in this act shall be intended to include paraplegia
63 or hemiplegia resulting from locomotor ataxia or other forms of
64 syphilis of the central nervous system, or from chronic alcoholism,

65 or to include other forms of disease resulting from the veteran's
66 own misconduct which may produce signs and symptoms similar
67 to those resulting from paraplegia, osteochondritis, or hemiplegia.

1 2. Section 2 of P. L. 1948, c. 259 (C. 54:4-3.31) is amended to
2 read as follows:

3 2. All exemptions from taxation under this act shall be allowed
4 by the assessor upon the filing with him of a claim in writing under
5 oath, made by or on behalf of the person claiming the same, show-
6 ing the right to the exemption, briefly describing the property for
7 which exemption is claimed and having annexed thereto a certifi-
8 cate of claimant's honorable discharge or release under honorable
9 circumstances, from active service, in time of war, in any branch of
10 the armed forces and a certificate from the United States Veterans
11 Administration or its successors, certifying to a service-connected
12 disability of such claimant of the character described in section 1
13 of this act. In the case of a claim by **[a widow]** *the spouse* of such
14 a veteran, **[she]** *the spouse* shall establish in writing under oath
15 that **[she]** *the spouse* is the owner of the legal title to the premises
16 on which exemption is claimed; that **[she]** *the spouse* occupies the
17 dwelling house on said premises as **[her]** *the spouse's* legal resi-
18 dence in this State; that **[her]** *the spouse's* husband or wife, as
19 *the case may be*, shall have been declared by the United States
20 Veterans Administration to have a service-connected disability of
21 a character described in this act, or, in the case of a claim for an
22 exemption under subsection c. of section 1 of this act (C. 54:4-3.30),
23 that **[her]** *the spouse's* husband or wife, as *the case may be*, shall
24 have been declared to have died in active service in time of war;
25 that **[her]** *the spouse's* husband or wife, as *the case may be*, was
26 entitled to an exemption provided for in this act, except for an
27 exemption under subsection c. of section 1 hereof, at the time of
28 **[his]** death; and that **[she]** *the spouse* is a resident of this State
29 and has not remarried. Such exemptions shall be allowed and pro-
30 rated by the assessor for the remainder of any taxable year from
31 the date the claimant shall have acquired title to the real property
32 intended to be exempt by this act. Where a portion of a multiple-
33 family building or structure occupied by the claimant is the sub-
34 ject of such exemption, the assessor shall aggregate the assess-
35 ment on the lot or curtilage and building or structure and allow an
36 exemption of that percentage of the aggregate assessment as the
37 value of the portion of the building or structure occupied by the
38 claimant bears to the value of the entire building or structure.

1 3. Section 1 of P. L. 1963, c. 171 (C. 54:4-8.10) is amended to
2 read as follows:

3 1. As used in this act:

4 (a) "Active service in time of war" means active service at
5 some time during one of the following periods:

6 The Vietnam conflict, December 31, 1960, to the date of termina-
7 tion as proclaimed by the Governor;

8 The Korean conflict, June 23, 1950 to July 27, 1953;

9 World War II, December 7, 1941 to September 2, 1945;

10 World War I, April 6, 1917 to November 11, 1918, and in the
11 case of service with the United States military forces in Russia,
12 April 6, 1917 to April 1, 1920;

13 Spanish-American War, April 21, 1898 to August 13, 1898;

14 Civil War, April 15, 1861 to May 26, 1865; or, as to any subse-
15 quent war, during the period from the date of declaration of war
16 to the date on which actual hostilities shall cease.

17 (b) "Assessor" means the assessor, [board of assessors] *deputy*
18 *assessor* or any other official or body of a taxing district charged
19 with the duty of assessing real and personal property for the pur-
20 pose of general taxation.

21 (c) "Collector" means the collector or receiver of taxes of a
22 taxing district.

23 (d) "Honorably discharged or released under honorable circum-
24 stances from active service in time of war," means and includes
25 every form of separation from active, full-time duty with military
26 or naval pay and allowances in some branch of the Armed Forces
27 of the United States in time of war, other than those marked "dis-
28 honorable," "undesirable," "bad conduct," "by sentence of gen-
29 eral court martial," "by sentence of summary court martial" or
30 similar expression indicating that the discharge or release was not
31 under honorable circumstances. A disenrollment certificate or other
32 form of release terminating temporary service in a military or
33 naval branch of the armed forces rendered on a voluntary and
34 part-time basis without pay, or a release from or deferment of
35 induction into the active military or naval service shall not be
36 deemed to be included in the aforementioned phrase.

37 (e) "Pre-tax year" means the particular calendar year immedi-
38 ately preceding the "tax year."

39 (f) "Resident" means one legally domiciled within the State
40 of New Jersey. Mere seasonal or temporary residence within the
41 State, of whatever duration, shall not constitute domicile within
42 the State for the purposes of this act. Absence from this State for
43 a period of 12 months shall be prima facie evidence of abandonment
44 of domicile in this State. The burden of establishing legal domicile
45 within the State shall be upon the claimant.

46 (g) "Tax year" means the particular calendar year in which
47 the general property tax is due and payable.

48 (h) "Veteran" means any citizen and resident of this State
49 honorably discharged or released under honorable circumstances
50 from active service in time of war in any branch of the Armed
51 Forces of the United States.

52 (i) "Veteran's deduction" means the deduction against the taxes
53 payable by any person, allowable pursuant to this act.

54 (j) ["Widow" means only the surviving lawful wife of any of
55 the following, while she is a resident of this State, during widow-
56 hood] "Surviving spouse" means the surviving wife or husband
57 of any of the following while he or she is a resident of this State,
58 during widowhood or widowerhood:

59 1. A citizen and resident of this State who has met or shall
60 meet his or her death while on active duty in time of war in
61 any branch of the Armed Forces of the United States; or

62 2. A citizen and resident of this State who has had or shall
63 hereafter have active service in time of war in any branch of
64 the Armed Forces of the United States and who died or shall
65 die while on active duty in a branch of the Armed Forces of
66 the United States; or

67 3. A citizen and resident of this State who has been or may
68 hereafter be honorably discharged or released under honorable
69 circumstances from active service in time of war in any branch
70 of the Armed Forces of the United States.

1 4. Section 2 of P. L. 1963, c. 171 (C. 54:4-8.11) is amended to
2 read as follows:

3 2. Every person a citizen and resident of this State now or here-
4 after honorably discharged or released under honorable circum-
5 stances from active service in time of war in any branch of the
6 Armed Forces of the United States and a [widow] *surviving spouse*
7 as defined herein, during her widowhood or his widowerhood and
8 while a resident of this State, shall be entitled, annually, on proper
9 claim being made therefor, to a deduction from the amount of any
10 tax bill for taxes on real or personal property or both in the sum
11 of \$50.00 or if the amount of any such tax shall be less than \$50.00,
12 to a cancellation thereof.

1 5. Section 3 of P. L. 1963, c. 171 (C. 54:4-8.12) is amended to
2 read as follows:

3 3. No veteran's deduction from taxes assessed against real and
4 personal property, as provided herein, shall be allowed except upon
5 written application therefor, which application shall be on a form
6 prescribed by the Director, Division of Taxation, in the Depart-

7 ment of the Treasury, and provided for the use of claimants here-
 8 under by the governing body of the municipality constituting the
 9 taxing district in which such claim is to be filed and the application
 10 has been approved as provided in this act. An assessor shall not
 11 require the filing of an application for a veteran's deduction under
 12 this act of any person, who has filed, or shall file, a claim for an
 13 exemption from taxation under chapter 184 of the laws of 1951,
 14 on or before December 31, 1963, but shall approve a veteran's de-
 15 duction for such person, if it appears from such claim for exemp-
 16 tion that such person meets all the other prerequisites required
 17 by law for the approval of a claim for a veteran's deduction. Each
 18 assessor may at any time inquire into the right of a claimant to
 19 the continuance of a veteran's deduction hereunder and for that
 20 purpose he may require the filing of a new application or the sub-
 21 mission of such proof as he shall deem necessary to determine the
 22 right of the claimant to continuance of such deduction. No applica-
 23 tion for a veteran's deduction based upon service in the Armed
 24 Forces shall be allowed unless there is annexed thereto a copy,
 25 which may be photostatic, of claimant's certificate of honorable
 26 discharge or of his *or her* certificate of release under honorable
 27 circumstances from active service in time of war in a branch of
 28 the Armed Forces of the United States. In the case of an applica-
 29 tion by a [widow] *surviving spouse* said application shall not be
 30 allowed unless it clearly establishes that:

31 (a) Claimant's [husband] *spouse* met his *or her* death while on
 32 active duty in a branch of the Armed Forces of the United States
 33 having had active service in time of war, as herein defined, in a
 34 branch of the Armed Forces of the United States, or in the case
 35 of a [widow] *surviving spouse* of a veteran, claimant shall estab-
 36 lish that *his or her* [husband] *spouse* was honorably discharged
 37 or released under honorable circumstances from active service in
 38 time of war in any branch of the Armed Forces of the United
 39 States, (b) claimant's [husband] *spouse* was a citizen and resident
 40 of this State at the time of his *or her* death, (c) claimant was [his
 41 wife] *the veteran's spouse* at the time of [his] *the veteran's* death,
 42 and (d) claimant is a resident of this State and has not remarried.

1 6. Section 4 of P. L. 1963, c. 171 (C. 54:4-8.13) is amended to
 2 read as follows:

3 4. An application for a veteran's deduction hereunder may be
 4 filed with the assessor of the taxing district at any time on or before
 5 December 31 of the pretax year. If so filed and approved by the
 6 assessor, he shall allow a veteran's deduction from taxes on the
 7 real or personal property, or both, assessed to the claimant in the

8 amount of the claim approved by him and shall indicate, upon the
 9 assessment list and duplicates, the approval thereof in such manner
 10 as shall be prescribed by rules of the Director of the Division of
 11 Taxation, together with the proportionate share of such property
 12 deemed to be owned by the claimant for the purposes of this act,
 13 if **[he]** *the claimant* is not the sole owner thereof. The application,
 14 if not filed with the assessor within the time aforementioned, may
 15 be filed with the collector during the tax year and upon approval
 16 by the collector of such application he shall determine the amount
 17 of the reduction in tax to which the claimant is entitled and shall
 18 allow said amount as an offset against the tax then remaining un-
 19 paid. If the amount allowable as an offset shall exceed the amount
 20 of the tax then unpaid for that tax year, or if the application for
 21 a veteran's deduction is not filed with the collector until after all
 22 taxes for the tax year have been fully paid, the claimant may make
 23 application to the governing body of the municipality constituting
 24 the taxing district for the refund of any tax overpaid, but without
 25 interest, and the governing body may, in its discretion, direct the
 26 return of any tax deemed by it to have been overpaid by reason
 27 of claimant's failure to make timely application for a veteran's
 28 deduction; provided, however, that no application for a veteran's
 29 deduction for any previous tax year shall be allowed by any as-
 30 sessor, collector or governing body. Where an application for a
 31 veteran's deduction is filed with and allowed by a collector he shall
 32 promptly transmit such application and all exhibits attached
 33 thereto, or a photostatic copy thereof, to the assessor of the taxing
 34 district. Upon receipt thereof the assessor shall review the ap-
 35 plication and if approved by him it shall have the same force as
 36 if originally filed with him.

1 7. Section 6 of P. L. 1963, c. 171 (C. 54:4-8.15) is amended to
 2 read as follows:

3 6. Every fact essential to support a claim for a veteran's deduc-
 4 tion hereunder shall exist on October 1 of the pretax year and in
 5 the case of an application by a veteran such application shall estab-
 6 lish that he *or she* was, on October 1 of the pretax year, (a) a
 7 veteran, as herein defined, (b) the owner of the legal title to the
 8 property as to which the veteran's deduction is claimed and (c) a
 9 citizen and resident of this State and, in the case of an application
 10 by a **[widow]** *surviving spouse*, as herein defined, such application
 11 shall establish that *he or she* was, on October 1 of the pretax year,
 12 (a) the owner of the legal title to the property as to which the
 13 veteran's deduction is claimed, (b) that *he or she* was not remar-
 14 ried and (c) that *he or she* is a resident of this State.

1 8. Section 7 of P. L. 1963, c. 171 (C. 54:4-8.16) is amended to
2 read as follows:

3 7. A claim having been filed with and allowed by the assessor
4 shall continue in force from year to year thereafter without the
5 necessity for further claim so long as the claimant shall be entitled
6 to a veteran's deduction hereunder, but the assessor may at any
7 time require the filing of a new application or such proof as he shall
8 deem necessary to establish the right of the claimant to continuance
9 of the deduction. It shall be the duty of every claimant to inform
10 the assessor of any change in his *or her* status or property which
11 may affect his *or her* right to continuance of the deduction.

1 9. Section 8 of P. L. 1963, c. 171 (C. 54:4-8.17) is amended to
2 read as follows:

3 8. No person shall be allowed a veteran's deduction from the
4 tax assessed against his *or her* real and personal property of more
5 than \$50.00 in the aggregate in any one year, but a veteran's de-
6 duction may be claimed in any taxing district in which the claimant
7 has taxable property and may be apportioned, at the claimant's
8 option, between two or more taxing districts; provided, such claims
9 shall not exceed \$50.00 in the aggregate. If a **[widow]** *surviving*
10 *spouse*, as herein defined, shall *himself* or herself have been honor-
11 ably discharged or released under honorable circumstances from
12 active service in time of war in any branch of the Armed Forces
13 of the United States, *he or she* shall be entitled to a veteran's de-
14 duction for such status. The veteran's deductions herein provided
15 shall be in addition to any exemptions now or hereafter provided
16 by any other statute for disabled veterans or **[widows]** *surviving*
17 *spouses* as herein defined.

1 10. Section 9 of P. L. 1963, c. 171 (C. 54:4-8.18) is amended to
2 read as follows:

3 9. Where title to property as to which a veteran's deduction is
4 claimed is held by claimant and another or others, either as tenants
5 in common or as joint tenants, a claimant shall not be allowed a
6 veteran's deduction in an amount in excess of his *or her* propor-
7 tionate share of the taxes assessed against said property, which
8 proportionate share, for the purposes of this act, shall be deemed
9 to be equal to that of each of the other tenants, unless the con-
10 veyance under which title is held specifically provides unequal
11 interests, in which event claimant's interest shall be as specifically
12 established in said conveyance. Property held by husband and wife,
13 as tenants by the entirety, shall be deemed to be wholly owned by
14 each tenant. Nothing herein shall preclude more than one tenant,
15 whether title be held in common, joint tenancy or by the entirety,

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16 from claiming a veteran's deduction from the tax assessed against
17 the property so held. Right to claim a veteran's deduction here-
18 under shall extend to property title to which is held by a partner-
19 ship, to the extent of the claimant's interest as a partner therein,
20 and by a guardian, trustee, committee, conservator or other fidu-
21 ciary for any person who would otherwise be entitled to claim a
22 veteran's deduction hereunder, but not to property the title to
23 which is held by a corporation.

1 11. This act shall take effect immediately and shall be applicable
2 retroactively to all applications made and received on or after
3 January 1, 1976.

STATEMENT

The purpose of this bill is to provide property tax exemptions to "spouses" (as opposed to "widows") of disabled veterans and of any citizen or resident of New Jersey who died in active service in time of war.

ASSEMBLY, No. 2355

STATE OF NEW JERSEY

INTRODUCED JUNE 28, 1984

By Assemblywoman FORD, Assemblyman DOYLE and
Assemblywoman WALKER

AN ACT concerning deductions and exemptions from taxation in certain cases for veterans and their surviving spouses and amending P. L. 1948, c. 259 and P. L. 1963, c. 171.

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

1 1. Section 1 of P. L. 1948, c. 259 (C. 54:4-3.30) is amended to
2 read as follows:

3 1. a. The dwelling house and the lot or curtilage whereon the
4 same is erected, of any citizen and resident of this State, now or
5 hereafter honorably discharged or released under honorable cir-
6 cumstances, from active service, in time of war, in any branch of the
7 Armed Forces of the United States who has been or shall be
8 declared by the United States Veterans Administration or its suc-
9 cessors to have a service-connected disability from paraplegia,
10 sarcoidosis, osteochondritis resulting a permanent loss of the use
11 of both legs, or permanent paralysis of both legs and lower parts of
12 the body, or from hemiplegia and has permanent paralysis of one
13 leg and one arm or either side of the body, resulting from injury to
14 the spinal cord, skeletal structure, or brain or from disease of the
15 spinal cord not resulting from any form of syphilis; or from total
16 blindness; or from amputation of both arms or both legs, or both
17 hands or both feet, or the combination of a hand and a foot; or from
18 other service-connected disability declared by the United States
19 Veterans Administration or its successor to be a total or 100% per-
20 manent disability, and not so evaluated solely because of hospital-
21 ization or surgery and recuperation, sustained through enemy

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 printed in italics *thus* is new matter.

22 action, or accident, or resulting from disease contracted while in
23 such active service shall be exempt from taxation, on proper claim
24 made therefor, and such exemption shall be in addition to any other
25 exemption of such person's real and personal property which now
26 is or hereafter shall be prescribed or allowed by the Constitution or
27 by law but no taxpayer shall be allowed more than one exemption
28 under this act.

29 b. The [widow] spouse of any such citizen and resident of this
30 State who at the time of [his] death was entitled to the exemption
31 provided under this act, shall be entitled, on proper claim made
32 therefor, to the same exemption as [her husband so] *the deceased*
33 had, during [her] *the spouse's* widowhood or widowerhood, as
34 *the case may be*, and while a resident of this State, for the time
35 that [she] *the spouse* is the legal owner thereof and actually occu-
36 pies the said dwelling house or any other dwelling house thereafter
37 acquired.

38 c. The [widow] spouse of any citizen and resident of this State[,
39 which citizen and resident] *who* died in active service in time of
40 war in any branch of the Armed Forces of the United States, shall
41 be entitled, on proper claim made therefor, to an exemption from
42 taxation on the dwelling house and the lot or curtilage whereon the
43 same is erected, during [her] *the spouse's* widowhood or widower-
44 hood, as *the case may be*, and while a resident of this State, for the
45 time that [she] *the spouse* is the legal owner thereof and actually
46 occupies the said dwelling or any other dwelling house thereafter
47 acquired.

48 d. The [widow] spouse of any citizen and resident of this State
49 who died prior to January 10, 1972, that being the effective date of
50 P. L. 1971, c. 398, and whose circumstances were such that, had said
51 law become effective during the deceased's lifetime, [he] *the*
52 *deceased* would have become eligible for the exemption granted
53 under this section as amended by said law, shall be entitled, on
54 proper claim made therefor, to the same exemption as [her hus-
55 band] *the deceased* would have become eligible for upon the
56 dwelling house and lot or curtilage occupied by [him] *the deceased*
57 at the time of [his] death, during [her] *the spouse's* widowhood
58 or widowerhood, as *the case may be*, and while a resident of this
59 State, for the time that [she] *the spouse* is the legal owner thereof
60 and actually occupies the said dwelling house on the premises to
61 be exempted.

62 e. Nothing in this act shall be intended to include paraplegia
63 or hemiplegia resulting from locomotor ataxia or other forms of
64 syphilis of the central nervous system, or from chronic alcoholism,

65 or to include other forms of disease resulting from the veteran's
66 own misconduct which may produce signs and symptoms similar
67 to those resulting from paraplegia, osteochondritis, or hemiplegia.

1 2. Section 2 of P. L. 1948, c. 259 (C. 54:4-3.31) is amended to
2 read as follows:

3 2. All exemptions from taxation under this act shall be allowed
4 by the assessor upon the filing with him of a claim in writing under
5 oath, made by or on behalf of the person claiming the same, show-
6 ing the right to the exemption, briefly describing the property for
7 which exemption is claimed and having annexed thereto a certifi-
8 cate of claimant's honorable discharge or release under honorable
9 circumstances, from active service, in time of war, in any branch of
10 the armed forces and a certificate from the United States Veterans
11 Administration or its successors, certifying to a service-connected
12 disability of such claimant of the character described in section 1
13 of this act. In the case of a claim by [a widow] *the spouse* of such
14 a veteran, [she] *the spouse* shall establish in writing under oath
15 that [she] *the spouse* is the owner of the legal title to the premises
16 on which exemption is claimed; that [she] *the spouse* occupies the
17 dwelling house on said premises as [her] *the spouse's* legal resi-
18 dence in this State; that [her] *the spouse's* husband or wife, as
19 *the case may be*, shall have been declared by the United States
20 Veterans Administration to have a service-connected disability of
21 a character described in this act, or, in the case of a claim for an
22 exemption under subsection c. of section 1 of this act (C. 54:4-3.30),
23 that [her] *the spouse's* husband or wife, as *the case may be*, shall
24 have been declared to have died in active service in time of war;
25 that [her] *the spouse's* husband or wife, as *the case may be*, was
26 entitled to an exemption provided for in this act, except for an
27 exemption under subsection c. of section 1 hereof, at the time of
28 [his] death; and that [she] *the spouse* is a resident of this State
29 and has not remarried. Such exemptions shall be allowed and pro-
30 rated by the assessor for the remainder of any taxable year from
31 the date the claimant shall have acquired title to the real property
32 intended to be exempt by this act. Where a portion of a multiple-
33 family building or structure occupied by the claimant is the sub-
34 ject of such exemption, the assessor shall aggregate the assess-
35 ment on the lot or curtilage and building or structure and allow an
36 exemption of that percentage of the aggregate assessment as the
37 value of the portion of the building or structure occupied by the
38 claimant bears to the value of the entire building or structure.

1 3. Section 1 of P. L. 1963, c. 171 (C. 54:4-8.10) is amended to
2 read as follows:

3 1. As used in this act:

4 (a) "Active service in time of war" means active service at
5 some time during one of the following periods:

6 The Vietnam conflict, December 31, 1960, to the date of termina-
7 tion as proclaimed by the Governor;

8 The Korean conflict, June 23, 1950 to July 27, 1953;

9 World War II, December 7, 1941 to September 2, 1945;

10 World War I, April 6, 1917 to November 11, 1918, and in the
11 case of service with the United States military forces in Russia,
12 April 6, 1917 to April 1, 1920;

13 Spanish-American War, April 21, 1898 to August 13, 1898;

14 Civil War, April 15, 1861 to May 26, 1865; or, as to any subse-
15 quent war, during the period from the date of declaration of war
16 to the date on which actual hostilities shall cease.

17 (b) "Assessor" means the assessor, [board of assessors] *deputy*
18 *assessor* or any other official or body of a taxing district charged
19 with the duty of assessing real and personal property for the pur-
20 pose of general taxation.

21 (c) "Collector" means the collector or receiver of taxes of a
22 taxing district.

23 (d) "Honorably discharged or released under honorable circum-
24 stances from active service in time of war," means and includes
25 every form of separation from active, full-time duty with military
26 or naval pay and allowances in some branch of the Armed Forces
27 of the United States in time of war, other than those marked "dis-
28 honorable," "undesirable," "bad conduct," "by sentence of gen-
29 eral court martial," "by sentence of summary court martial" or
30 similar expression indicating that the discharge or release was not
31 under honorable circumstances. A disenrollment certificate or other
32 form of release terminating temporary service in a military or
33 naval branch of the armed forces rendered on a voluntary and
34 part-time basis without pay, or a release from a deferment of
35 induction into the active military or naval service shall not be
36 deemed to be included in the aforementioned phrase.

37 (e) "Pre-tax year" means the particular calendar year immedi-
38 ately preceding the "tax year."

39 (f) "Resident" means one legally domiciled within the State
40 of New Jersey. Mere seasonal or temporary residence within the
41 State, of whatever duration, shall not constitute domicile within
42 the State for the purposes of this act. Absence from this State for
43 a period of 12 months shall be prima facie evidence of abandonment
44 of domicile in this State. The burden of establishing legal domicile
45 within the State shall be upon the claimant.

46 (g) "Tax year" means the particular calendar year in which
47 the general property tax is due and payable.

48 (h) "Veteran" means any citizen and resident of this State
49 honorably discharged or released under honorable circumstances
50 from active service in time of war in any branch of the Armed
51 Forces of the United States.

52 (i) "Veteran's deduction" means the deduction against the taxes
53 payable by any person, allowable pursuant to this act.

54 (j) ["Widow" means only the surviving lawful wife of any of
55 the following, while she is a resident of this State, during widow-
56 hood] "*Surviving spouse*" means the surviving wife or husband
57 of any of the following while he or she is a resident of this State,
58 during widowhood or widowerhood:

59 1. A citizen and resident of this State who has met or shall
60 meet his *or her* death while on active duty in time of war in
61 any branch of the Armed Forces of the United States; or

62 2. A citizen and resident of this State who has had or shall
63 hereafter have active service in time of war in any branch of
64 the Armed Forces of the United States and who died or shall
65 die while on active duty in a branch of the Armed Forces of
66 the United States; or

67 3. A citizen and resident of this State who has been or may
68 hereafter be honorably discharged or released under honorable
69 circumstances from active service in time of war in any branch
70 of the Armed Forces of the United States.

1 4. Section 2 of P. L. 1963, c. 171 (C. 54:4-8.11) is amended to
2 read as follows:

3 2. Every person a citizen and resident of this State now or here-
4 after honorably discharged or released under honorable circum-
5 stances from active service in time of war in any branch of the
6 Armed Forces of the United States and a [widow] *surviving spouse*
7 as defined herein, during her widowhood *or his widowerhood* and
8 while a resident of this State, shall be entitled, annually, on proper
9 claim being made therefor, to a deduction from the amount of any
10 tax bill for taxes on real or personal property or both in the sum
11 of \$50.00 or if the amount of any such tax shall be less than \$50.00,
12 to a cancellation thereof.

1 5. Section 3 of P. L. 1963, c. 171 (C. 54:4-8.12) is amended to
2 read as follows:

3 3. No veteran's deduction from taxes assessed against real and
4 personal property, as provided herein, shall be allowed except upon
5 written application therefor, which application shall be on a form
6 prescribed by the Director, Division of Taxation, in the Depart-

7 ment of the Treasury, and provided for the use of claimants here-
 8 under by the governing body of the municipality constituting the
 9 taxing district in which such claim is to be filed and the application
 10 has been approved as provided in this act. An assessor shall not
 11 require the filing of an application for a veteran's deduction under
 12 this act of any person, who has filed, or shall file, a claim for an
 13 exemption from taxation under chapter 184 of the laws of 1951,
 14 on or before December 31, 1963, but shall approve a veteran's de-
 15 duction for such person, if it appears from such claim for exemp-
 16 tion that such person meets all the other prerequisites required
 17 by law for the approval of a claim for a veteran's deduction. Each
 18 assessor may at any time inquire into the right of a claimant to
 19 the continuance of a veteran's deduction hereunder and for that
 20 purpose he may require the filing of a new application or the sub-
 21 mission of such proof as he shall deem necessary to determine the
 22 right of the claimant to continuance of such deduction. No applica-
 23 tion for a veteran's deduction based upon service in the Armed
 24 Forces shall be allowed unless there is annexed thereto a copy,
 25 which may be photostatic, of claimant's certificate of honorable
 26 discharge or of his *or her* certificate of release under honorable
 27 circumstances from active service in time of war in a branch of
 28 the Armed Forces of the United States. In the case of an applica-
 29 tion by a [widow] *surviving spouse* said application shall not be
 30 allowed unless it clearly establishes that:

31 (a) Claimant's [husband] *spouse* met his *or her* death while on
 32 active duty in a branch of the Armed Forces of the United States
 33 having had active service in time of war, as herein defined, in a
 34 branch of the Armed Forces of the United States, or in the case
 35 of a [widow] *surviving spouse* of a veteran, claimant shall estab-
 36 lish that *his or her* [husband] *spouse* was honorably discharged
 37 or released under honorable circumstances from active service in
 38 time of war in any branch of the Armed Forces of the United
 39 States, (b) claimant's [husband] *spouse* was a citizen and resident
 40 of this State at the time of his *or her* death, (c) claimant was [his
 41 wife] *the veteran's spouse* at the time of [his] *the veteran's* death,
 42 and (d) claimant is a resident of this State and has not remarried.

1 6. Section 4 of P. L. 1963, c. 171 (C. 54:4-8.13) is amended to
 2 read as follows:

3 4. An application for a veteran's deduction hereunder may be
 4 filed with the assessor of the taxing district at any time on or before
 5 December 31 of the pretax year. If so filed and approved by the
 6 assessor, he shall allow a veteran's deduction from taxes on the
 7 real or personal property, or both, assessed to the claimant in the

8 amount of the claim approved by him and shall indicate, upon the
 9 assessment list and duplicates, the approval thereof in such manner
 10 as shall be prescribed by rules of the Director of the Division of
 11 Taxation, together with the proportionate share of such property
 12 deemed to be owned by the claimant for the purposes of this act,
 13 if [he] *the claimant* is not the sole owner thereof. The application
 14 if not filed with the assessor within the time aforementioned, may
 15 be filed with the collector during the tax year and upon approval
 16 by the collector of such application he shall determine the amount
 17 of the reduction in tax to which the claimant is entitled and shall
 18 allow said amount as an offset against the tax then remaining un-
 19 paid. If the amount allowable as an offset shall exceed the amount
 20 of the tax then unpaid for that tax year, or if the application for
 21 a veteran's deduction is not filed with the collector until after all
 22 taxes for the tax year have been fully paid, the claimant may make
 23 application to the governing body of the municipality constituting
 24 the taxing district for the refund of any tax overpaid, but without
 25 interest, and the governing body may, in its discretion, direct the
 26 return of any tax deemed by it to have been overpaid by reason
 27 of claimant's failure to make timely application for a veteran's
 28 deduction; provided, however, that no application for a veteran's
 29 deduction for any previous tax year shall be allowed by any as-
 30 sessor, collector or governing body. Where an application for a
 31 veteran's deduction is filed with and allowed by a collector he shall
 32 promptly transmit such application and all exhibits attached
 33 thereto, or a photostatic copy thereof, to the assessor of the taxing
 34 district. Upon receipt thereof the assessor shall review the ap-
 35 plication and if approved by him it shall have the same force as
 36 if originally filed with him.

1 7. Section 6 of P. L. 1963, c. 171 (C. 54:4-8.15) is amended to
 2 read as follows:

3 6. Every fact essential to support a claim for a veteran's deduc-
 4 tion hereunder shall exist on October 1 of the pretax year and in
 5 the case of an application by a veteran such application shall estab-
 6 lish that he *or she* was, on October 1 of the pretax year, (a) a
 7 veteran, as herein defined, (b) the owner of the legal title to the
 8 property as to which the veteran's deduction is claimed and (c) a
 9 citizen and resident of this State and, in the case of an application
 10 by a [widow] *surviving spouse*, as herein defined, such application
 11 shall establish that *he or she* was, on October 1 of the pretax year,
 12 (a) the owner of the legal title to the property as to which the
 13 veteran's deduction is claimed, (b) that *he or she* was not remar-
 14 ried and (c) that *he or she* is a resident of this State.

1 8. Section 7 of P. L. 1963, c. 171 (C. 54:4-8.16) is amended to
2 read as follows:

3 7. A claim having been filed with and allowed by the assessor
4 shall continue in force from year to year thereafter without the
5 necessity for further claim so long as the claimant shall be entitled
6 to a veteran's deduction hereunder, but the assessor may at any
7 time require the filing of a new application or such proof as he shall
8 deem necessary to establish the right of the claimant to continuance
9 of the deduction. It shall be the duty of every claimant to inform
10 the assessor of any change in his *or her* status or property which
11 may affect his *or her* right to continuance of the deduction.

1 9. Section 8 of P. L. 1963, c. 171 (C. 54:4-8.17) is amended to
2 read as follows:

3 8. No person shall be allowed a veteran's deduction from the
4 tax assessed against his *or her* real and personal property of more
5 than \$50.00 in the aggregate in any one year, but a veteran's de-
6 duction may be claimed in any taxing district in which the claimant
7 has taxable property and may be apportioned, at the claimant's
8 option, between two or more taxing districts; provided, such claims
9 shall not exceed \$50.00 in the aggregate. If a **[widow]** *surviving*
10 *spouse*, as herein defined, shall *himself* or herself have been honor-
11 ably discharged or released under honorable circumstances from
12 active service in time of war in any branch of the Armed Forces
13 of the United States, *he or she* shall be entitled to a veteran's de-
14 duction for such status. The veteran's deductions herein provided
15 shall be in addition to any exemptions now or hereafter provided
16 by any other statute for disabled veterans or **[widows]** *surviving*
17 *spouses* as herein defined.

1 10. Section 9 of P. L. 1963, c. 171 (C. 54:4-8.18) is amended to
2 read as follows:

3 9. Where title to property as to which a veteran's deduction is
4 claimed is held by claimant and another or others, either as tenants
5 in common or as joint tenants, a claimant shall not be allowed a
6 veteran's deduction in any amount in excess of his *or her* propor-
7 tionate share of the taxes assessed against said property, which
8 proportionate share, for the purposes of this act, shall be deemed
9 to be equal to that of each of the other tenants, unless the con-
10 veyance under which title is held specifically provides unequal
11 interests, in which event claimant's interest shall be as specifically
12 established in said conveyance. Property held by husband and wife,
13 as tenants by the entirety, shall be deemed to be wholly owned by
14 each tenant. Nothing herein shall preclude more than one tenant,
15 whether title be held in common, joint tenancy or by the entirety,

16 from claiming a veteran's deduction from the tax assessed against
17 the property so held. Right to claim a veteran's deduction here-
18 under shall extend to property title to which is held by a partner-
19 ship, to the extent of the claimant's interest as a partner therein,
20 and by a guardian, trustee, committee, conservator or other fidu-
21 ciary for any person who would otherwise be entitled to claim a
22 veteran's deduction hereunder, but not to property the title to
23 which is held by a corporation.

1 11. This act shall take effect immediately and shall be applicable
2 retroactively to all applications made and received on or after
3 January 1, 1976.

STATEMENT

The purpose of this bill is to provide property tax exemptions to
"spouses" (as opposed to "widows") of disabled veterans and of
any citizen or resident of New Jersey who died in active service in
time of war.
