

54:4-3.6a

LEGISLATIVE HISTORY CHECKLIST

(Nonprofit educational radio associations --
property tax exemptions)

HJSA 54:4-3.6a

LAWS OF 1979

CHAPTER 50

Bill No. A1452

Sponsor(s) Brown and Thompson

Date Introduced June 5, 1978

Committee: Assembly Taxation

Senate Revenue, Finance and Appropriations

Amended during passage Yes Amendments during passage denoted by asterisks.

Date of Passage: Assembly November 20, 1978

Senate January 30, 1979

Date of approval March 21, 1979

Following statements are attached if available:

Sponsor statement Yes (Below)

Committee Statement: Assembly Yes

Senate Yes

Fiscal Note No

Veto message No

Message on signing No

Following were printed:

Reports No

Hearings No

Sponsor's statement:

This bill extends to nonprofit organizations or corporations operating educational radio stations the same exemptions from taxation as is currently available to educational television stations.

med
5/1/79

10/9

[OFFICIAL COPY REPRINT]
ASSEMBLY, No. 1452

STATE OF NEW JERSEY

INTRODUCED JUNE 5, 1978

By Assemblymen BROWN and THOMPSON

Referred to Committee on Taxation

AN ACT to amend the title of "An act according exemption from taxation to real and personal property of certain educational television associations and corporations and supplementing chapter 4 of Title 54 of the Revised Statutes," approved April 18, 1967 (P. L. 1967, c. 24), so that the same shall read "An act according exemption from taxation to real and personal property of certain educational television and educational radio associations and corporations and supplementing chapter 4 of Title 54 of the Revised Statutes," and to amend the body of said act.

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

1 1. The title of P. L. 1967, c. 24 is amended to read as follows:

2 AN ACT according exemption from taxation to real and personal
3 property of certain educational television *and educational radio*
4 associations and corporations and supplementing chapter 4 of
5 Title 54 of the Revised Statutes.

1 2. Section 1 of P. L. 1967, c. 24 (C. 54:4-3.6a) is amended to
2 read as follows:

3 1. In addition to the exemptions from taxation authorized by
4 Revised Statutes 54:4-3.6 the following property shall be exempt
5 from taxation under the chapter to which this act is a supplement:
6 All buildings and structures located in this State and used ex-
7 clusively by a nonprofit association or corporation organized un-
8 der the laws of this or another state for the production and broad-
9 casting of educational television *or educational radio programs*;
10 the land whereon the buildings and structures are erected and
11 which may be necessary for the fair enjoyment thereof, and which
12 is devoted to the foregoing purpose, and no other purpose, and
13 does not exceed 30 acres in extent; the furniture, equipment and
14 personal property in said buildings and structures if used and

15 devoted to the foregoing purpose. The foregoing exemption shall
16 apply only where the association or corporation owns the property
17 in question and is authorized to carry out the purpose on account
18 of which the exemption is claimed.

1 3. This act shall take effect immediately **but shall be applicable*
2 *only to taxes payable in 1979 and thereafter**.

ASSEMBLY TAXATION COMMITTEE

STATEMENT TO

ASSEMBLY, No. 1452

—◆—
STATE OF NEW JERSEY
—◆—

DATED: NOVEMBER 13, 1978

Assembly Bill No. 1452 was released from committee favorably on the basis that this, together with Senate Bill No. 1207 which is an identical bill, will extend to nonprofit educational radio stations the same exemption that is already granted to nonprofit educational television stations.

The bill was amended to provide that the exemption would not begin until 1979 and thereafter.

SENATE REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO
ASSEMBLY, No. 1452

STATE OF NEW JERSEY

DATED: JANUARY 18, 1979

This bill extends to nonprofit educational radio stations the same exemption already extended to nonprofit educational television stations. The exemption from taxation includes both real and personal property.