

ASSEMBLY, No. 648

STATE OF NEW JERSEY

219th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

Sponsored by:
Assemblyman JOHN ARMATO
District 2 (Atlantic)

SYNOPSIS

Establishes a gross income tax credit for certain firefighter training graduates.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



A648 ARMATO

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1 **AN ACT** establishing a gross income tax credit for certain firefighter
2 training graduates and supplementing Title 54A of the New
3 Jersey Statutes.

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

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8 1. A taxpayer shall be allowed a credit in an amount equal to
9 \$200 for the taxable year in which the taxpayer successfully
10 graduates with a Firefighter 1 or Firefighter 2 classification from a
11 program approved by the Division of Fire Safety in the Department
12 of Community Affairs. If any amount of credit allowed pursuant to
13 this section remains after the application of credit to tax imposed
14 pursuant to the “New Jersey Gross Income Tax Act,” N.J.S.54A:1-1
15 et seq., that amount of credit shall be an overpayment for the
16 purposes of N.J.S.54A:9-7, except that subsection (f) of
17 N.J.S.54A:9-7 shall not apply.

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19 2. This act shall take effect immediately and shall apply to
20 taxable years beginning after the date of enactment.

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STATEMENT

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25 This bill establishes a gross income tax credit of \$200 for a
26 taxpayer who successfully graduates with a Firefighter 1 or
27 Firefighter 2 classification from a program approved by the
28 Division of Fire Safety in the Department of Community Affairs.
29 The credit is a one-time, refundable tax benefit encouraging
30 firefighters to begin or enhance training that can be vital for
31 protecting lives and property in the State.