

ASSEMBLY, No. 1010

STATE OF NEW JERSEY

219th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

Sponsored by:

Assemblywoman JOANN DOWNEY

District 11 (Monmouth)

SYNOPSIS

Provides gross income tax credit for certain taxpayers who pay tuition costs for nurse aide in long-term care facilities training program.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



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

d. The Director of the Division of Taxation in the Department of the Treasury shall promulgate procedures and forms by which a taxpayer may certify that the taxpayer has qualified for the credit under this section.

2. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2019.

STATEMENT

42 This bill seeks to encourage New Jersey residents to pursue a
43 career as a Certified Nursing Aide (CNA) by providing financial
44 assistance in the form of a tax credit for costs associated with
45 training. Currently in the State, nursing homes are recruiting and
46 hiring CNAs to fill approximately 1,800 open full- and part-time
47 positions. CNAs are critical to the provision of quality care in the
48 long-term care setting as they provide basic and essential care on a

1 daily basis. In order to meet the current and future demands for
2 these workers, it is imperative that new CNAs be trained to alleviate
3 the increasingly acute workforce shortage.

4 This bill creates a one-time gross income tax credit, up to a
5 maximum of \$1,000, for taxpayers who have paid tuition costs for a
6 nurse aide in long-term care facilities training program. As defined
7 in the bill, a “nurse aide in long-term care facilities training
8 program” means a training program based on the New Jersey
9 Curriculum for Nurse Aide Personnel in Long-Term Care Facilities;
10 offered by an educational institution, a facility, or a proprietary
11 program; and approved by the Department of Health pursuant to
12 regulation.

13 Under the bill, a credit can be claimed by a taxpayer in the
14 taxable year following the completion by the taxpayer, or a
15 dependent of a taxpayer, of a nurse aide in long-term care facilities
16 training program and 12 consecutive months of employment as a
17 Certified Nursing Aide at a long-term care facility licensed by the
18 Department of Health. This tax credit is refundable.