

ASSEMBLY, No. 1588

STATE OF NEW JERSEY

219th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

Sponsored by:

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District 11 (Monmouth)

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SYNOPSIS

Revises definition of “veteran” for eligibility for veterans’ property tax deduction and veterans’ property tax exemption.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



(Sponsorship Updated As Of: 2/13/2020)

1 **AN ACT** revising certain eligibility requirements for the veterans'
2 property tax deduction and the veterans' property tax exemption,
3 and amending P.L.1963, c.171.

4
5 **BE IT ENACTED** *by the Senate and General Assembly of the State*
6 *of New Jersey:*

7
8 1. Section 1 of P.L.1963, c.171 (C.54:4-8.10) is amended to
9 read as follows:

10 1. (a) "Active service in time of war" means active service by
11 a person, while in the United States Armed Forces, at some time
12 during one of the following periods:

13 Operation "Iraqi Freedom", on or after the date the President of
14 the United States or the United States Secretary of Defense
15 designates as the inception date of that operation, who served in
16 Iraq or in another area in the region in **【direct】** support of that
17 operation **【for a period, continuously or in the aggregate, of at least**
18 **14 days】** in such active service commencing on or before the date
19 the President of the United States or the United States Secretary of
20 Defense designates as the termination date of that operation**【;**
21 provided, that any person receiving an actual service-incurred injury
22 or disability while engaged in such service shall be classed as a
23 veteran whether or not that person has completed the 14 days'
24 service as herein provided**】;**

25 The period of rescue and recovery of the victims of the terrorist
26 attack on the World Trade Center in New York, New York, on
27 September 11, 2001, who served on the pile of rubble that resulted
28 from the attacks on the World Trade Center in **【direct】** support of
29 that rescue and recovery effort **【for a period, continuously or in the**
30 **aggregate, of at least 14 days】** in such active service commencing
31 on September 11, 2001 and ending on May 30, 2002**【;** provided,
32 that any person receiving an actual service-incurred injury or
33 disability while engaged in such service shall be classed as a
34 veteran whether or not that person has completed the 14 days'
35 service as herein provided**】;**

36 Operation "Enduring Freedom", on or after September 11, 2001,
37 who served in a theater of operation and in **【direct】** support of that
38 operation **【for a period, continuously or in the aggregate, of at least**
39 **14 days】** in such active service commencing on or before the date
40 the President of the United States or the United States Secretary of
41 Defense designates as the termination date of that operation**【;**
42 provided, that any person receiving an actual service-incurred injury
43 or disability while engaged in such service shall be classed as a
44 veteran whether or not that person has completed the 14 days'
45 service as herein provided**】;**

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

Matter underlined thus is new matter.

1 Operation "Restore Hope" in Somalia, on or after December 5,
2 1992, or the date of inception of that operation as proclaimed by the
3 President of the United States or Congress, whichever date is
4 earliest, who has served in Somalia or in another area in the region,
5 or on board any ship **【actively engaged】** in **【patrolling】** the
6 territorial waters of that nation **【for a period, continuously or in the**
7 **aggregate, of at least 14 days】** in such active service commencing
8 on or before March 31, 1994**【;** provided that any person receiving
9 an actual service-incurred injury or disability shall be classed as a
10 veteran whether or not that person has completed the 14-day service
11 as herein provided**】;**

12 Operations "Joint Endeavor" and "Joint Guard" in the Republic
13 of Bosnia and Herzegovina, on or after November 20, 1995, who
14 served in such active service in **【direct】** support of one or both of
15 the operations **【for at least 14 days, continuously or in the**
16 **aggregate,】** commencing on or before June 20, 1998, and (1) was
17 deployed in that nation or in another area in the region, or (2) was
18 on board a United States naval vessel operating in the Adriatic Sea,
19 or (3) operated in airspace above the Republic of Bosnia and
20 Herzegovina**【;** provided that any person receiving an actual service-
21 incurred injury or disability shall be classed as a veteran whether or
22 not that person completed the 14-day service requirement**】;**

23 Operation Northern Watch and Operation Southern Watch, on or
24 after August 27, 1992, or the date of inception of that operation, as
25 proclaimed by the President of the United States, Congress or
26 United States Secretary of Defense, whichever date of inception is
27 earliest, who served in the theater of operation, including in the
28 Arabian peninsula and the Persian Gulf, and in **【direct】** support of
29 that operation **【for a period, continuously or in the aggregate, of at**
30 **least 14 days】** in such active service, commencing on or before the
31 date of termination as proclaimed by the President of the United
32 States, Congress or United States Secretary of Defense, whichever
33 date of termination is the latest**【;** provided, that any person
34 receiving an actual service-incurred injury or disability while
35 engaged in such service shall be classed as a veteran whether or not
36 that person has completed the 14 days' service as herein provided**】;**

37 Operation "Desert Shield/Desert Storm" mission in the Arabian
38 peninsula and the Persian Gulf, on or after August 2, 1990 or the
39 date of inception of that operation, as proclaimed by the President
40 of the United States or Congress, whichever date of inception is
41 earliest, who has served in the Arabian peninsula or on board any
42 ship **【actively engaged】** in **【patrolling】** the Persian Gulf **【for a**
43 **period, continuous or in the aggregate, of at least 14 days】**
44 commencing on or before the date of termination of that mission, as
45 proclaimed by the President of the United States or Congress,
46 whichever date of termination is the latest, in such active service**【;**

1 provided, that any person receiving an actual service-incurred injury
2 or disability shall be classed as a veteran whether or not that person
3 has completed the 14 days' service as herein provided**】**;

4 The Panama peacekeeping mission, on or after December 20,
5 1989 or the date of inception of that mission, as proclaimed by the
6 President of the United States or Congress, whichever date of
7 inception is earliest, who has served in Panama or in another area in
8 the region, or on board any ship **【actively engaged】** in **【patrolling】**
9 the territorial waters of that nation **【for a period, continuous or in**
10 **the aggregate, of at least 14 days】** commencing on or before
11 January 31, 1990 or the date of termination of that mission, as
12 proclaimed by the President of the United States or Congress,
13 whichever date of termination is the latest, in such active service**【**;
14 provided, that any person receiving an actual service-incurred injury
15 or disability shall be classed as a veteran whether or not that person
16 has completed the 14 days' service as herein provided**】**;

17 The Grenada peacekeeping mission, on or after October 23,
18 1983, who has served in Grenada or in another area in the region, or
19 on board any ship **【actively engaged】** in **【patrolling】** the territorial
20 waters of that nation **【for a period, continuous or in the aggregate,**
21 **of at least 14 days】** commencing on or before November 21, 1983
22 or the date of termination of that mission as proclaimed by the
23 President of the United States or Congress, whichever date of
24 termination is the latest, in such active service**【**; provided, that any
25 person receiving an actual service-incurred injury or disability shall
26 be classed as a veteran whether or not that person has completed the
27 14 days' service as herein provided**】**;

28 The Lebanon peacekeeping mission, on or after September 26,
29 1982, who has served in Lebanon or in another area in the region, or
30 on board any ship **【actively engaged】** in **【patrolling】** the territorial
31 waters of that nation **【for a period, continuous or in the aggregate,**
32 **of at least 14 days】** commencing on or before December 1, 1987 or
33 the date of termination of that mission, as proclaimed by the
34 President of the United States or Congress, whichever date of
35 termination is the latest, in such active service**【**; provided, that any
36 person receiving an actual service-incurred injury or disability shall
37 be classed as a veteran whether or not that person has completed the
38 14 days' service as herein provided**】**;

39 The Vietnam conflict, December 31, 1960, to May 7, 1975;

40 The Lebanon crisis, **【on or after】** July 1, 1958**【**, who has served
41 in Lebanon or on board any ship actively engaged in patrolling the
42 territorial waters of that nation for a period, continuous or in the
43 aggregate, of at least 14 days commencing on or before**】** to
44 November 1, 1958 **【or the date of termination of that conflict, as**
45 **proclaimed by the President of the United States or Congress,**
46 **whichever date of termination is the latest, in such active service;**

1 provided, that any person receiving an actual service-incurred injury
2 or disability shall be classed as a veteran whether or not that person
3 has completed the 14 days' service as herein provided **1**;

4 The Korean conflict, June 23, 1950 to January 31, 1955;

5 World War II, September 16, 1940 to December 31, 1946;

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

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

10 Civil War, April 15, 1861 to May 26, 1865; or, as to any
11 subsequent war, during the period from the date of declaration of
12 war to the date on which actual hostilities shall cease.

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

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

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

33 (e) "Pre-tax year" means the particular calendar year
34 immediately preceding the "tax year."

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

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

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

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

3 (j) "Surviving spouse" means the surviving wife or husband of
4 any of the following, while he or she is a resident of this State,
5 during widowhood or widowerhood:

6 1. A citizen and resident of this State who has died or shall die
7 while on active duty in time of war in any branch of the Armed
8 Forces of the United States; or

9 2. A citizen and resident of this State who has had or shall
10 hereafter have active service in time of war in any branch of the
11 Armed Forces of the United States and who died or shall die while
12 on active duty in a branch of the Armed Forces of the United States;
13 or

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

18 (k) "Cooperative" means a housing corporation or association
19 incorporated or organized under the laws of New Jersey which
20 entitles a shareholder thereof to possess and occupy for dwelling
21 purposes a house, apartment or other structure owned or leased by
22 the corporation or association.

23 (l) "Mutual housing corporation" means a corporation not-for-
24 profit incorporated under the laws of New Jersey on a mutual or
25 cooperative basis within the scope of section 607 of the "National
26 Defense Housing Act," Pub.L.76-849 (42 U.S.C.s.1521 et seq.),
27 which acquired a National Defense Housing Project pursuant to that
28 act.

29 (cf: P.L.2017, c.134, s.1)

30

31 2. This act shall take effect on January 1 next following
32 enactment.

33

34

35 STATEMENT

36

37 This bill would revise the definition of "veteran" in P.L.1963,
38 c.171 in order to broaden the eligibility standard for the \$250
39 veterans' property tax deduction, and the veterans' property tax
40 exemption granted to veterans who have been determined to be
41 permanently and totally disabled as the result of their wartime
42 service.

43 For the purposes of eligibility for the veterans' property tax
44 deduction, and the veterans' property tax exemption, current law
45 lists numerous wars and other military operations in which a
46 veteran must have served in order to be eligible to receive those
47 property tax benefits. With respect to several of the wars or
48 operations listed, current law also requires that a veteran must have

1 served in direct support of the war or operation for a minimum of
2 14 days, either continuously or in the aggregate.

3 This bill would confer eligibility to any honorably discharged
4 veteran, who served during one of the wars or operations
5 enumerated in the statute, for the \$250 veterans' property tax
6 deduction, or the property tax exemption, in the case of a veteran
7 who has been determined to be permanently and totally disabled as
8 the result of their wartime service, regardless of the veteran's length
9 of service and whether the veteran served in direct support or in
10 active engagement of those wars or operations.

11 The sponsor believes that every veteran who served during any
12 of these wars or operations, and was honorably discharged or
13 released under honorable circumstances from that active service,
14 should be entitled to these property tax benefits.