

ASSEMBLY, No. 2704

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED FEBRUARY 13, 2020

Sponsored by:

Assemblyman VINCENT MAZZEO

District 2 (Atlantic)

Assemblywoman CAROL A. MURPHY

District 7 (Burlington)

Assemblyman WAYNE P. DEANGELO

District 14 (Mercer and Middlesex)

Co-Sponsored by:

Assemblyman Caputo

SYNOPSIS

Provides spouses of military servicemembers with gross income tax credit, up to \$500, for professional relicensing fees incurred upon relocating to State.

CURRENT VERSION OF TEXT

As introduced.



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

1 spouses of certain military servicemembers who incur professional
2 relicensing fees upon relocating to the State.

3 Specifically, an eligible spouse of a servicemember who moves
4 to the State due to military orders is eligible to receive a refundable
5 gross income tax credit in the amount of qualified relicensing fees
6 incurred due to the relocation, not to exceed \$500. The term
7 “eligible spouse” is defined to mean a person who, at the time the
8 fees are incurred, is married to a member of the Armed Forces of
9 the United States and relocates to the State pursuant to a permanent
10 change of station order. The term “qualified relicensing fees” is
11 defined to mean the fees incurred by the spouse that are for a
12 license or certification required by the State to engage in a
13 profession: (1) for which the State requires a professional or
14 occupational license or certification; and (2) that the eligible spouse
15 practiced prior to moving to the State. However, this credit only
16 covers: (1) the relicensing fees incurred beginning on the date that
17 the permanent change of station order is issued; and (2) ending on
18 the first day of the thirteenth month next following the reporting
19 date in the permanent change of station order. The Director of the
20 Division of Taxation in the Department of the Treasury is required
21 to issue forms and procedures that enable a taxpayer to verify that
22 he or she qualifies for a credit per this bill.

23 Spouses of servicemembers are required to uproot their lives and
24 move to another State (or country), sometimes frequently, based on
25 military orders. In doing so, these individuals incur costs
26 associated with rebuilding their professional careers in the State.
27 This bill serves dual purposes of easing the burdens placed on
28 military families and helping professionals develop their careers in
29 the State.