

ASSEMBLY, No. 4029

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED MAY 4, 2020

Sponsored by:

Assemblyman CHRISTOPHER P. DEPHILLIPS

District 40 (Bergen, Essex, Morris and Passaic)

Assemblywoman SERENA DIMASO

District 13 (Monmouth)

Assemblywoman VALERIE VAINIERI HUTTLE

District 37 (Bergen)

SYNOPSIS

Provides gross income tax credit to health care workers or first responders involved in COVID-19 response.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 5/11/2020)

1 AN ACT providing a credit against the New Jersey gross income tax
2 to health care workers or first responders involved in COVID-19
3 response, supplementing Title 54A of the New Jersey Statutes.

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

7
8 1. a. A health care worker, including a medical student or
9 volunteer, or first responder who was directly involved and assisted
10 in the transportation or treatment of patients with COVID-19 shall
11 be allowed a \$1,000 credit against the tax otherwise due pursuant to
12 the "New Jersey Gross Income Tax Act," N.J.S.54A:1-1 et seq.

13 b. The amount of the credit allowed pursuant to this section
14 shall be applied against the tax otherwise due under N.J.S.54A:1-1
15 et seq., after all other credits and payments. If the credit exceeds
16 the amount of tax otherwise due, that amount of excess shall be an
17 overpayment for the purposes of N.J.S.54A:9-7; provided however,
18 that subsection (f) of N.J.S.54A:9-7 shall not apply.

19 c. In the case of married individuals filing jointly, each
20 individual shall be permitted to claim the credit pursuant to this
21 section in the taxable year if that individual is eligible for the credit.

22 d. The order of priority of the application of the credit allowed
23 pursuant to this section, and any other credits allowed against the
24 tax imposed pursuant to "New Jersey Gross Income Tax Act,"
25 N.J.S.54A:1-1 et seq., for a taxable year shall be as prescribed by
26 the director.

27 e. The director shall promulgate procedures and forms by
28 which a taxpayer may certify that the taxpayer qualifies for the
29 credit allowed pursuant to this section.

30
31 2. This act shall take effect immediately and apply to the
32 taxable year beginning January 1, 2020 and ending December 31,
33 2020.

34

35

36 STATEMENT

37

38 This bill provides a gross income tax credit to health care
39 workers, including medical students and volunteers, or first
40 responders who were directly involved and assisted in the
41 transportation or treatment of patients with COVID-19. The credit
42 is \$1,000 for the taxable year and can be claimed by both
43 individuals in the case of married individuals filing a joint return.
44 The credit is refundable, which means that if the credit exceeds the
45 taxpayer's liability, that taxpayer will receive a refund for the
46 amount in excess of that liability. The credit is only available for
47 Tax Year 2020.