

ASSEMBLY, No. 4091

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED MAY 7, 2020

Sponsored by:

Assemblyman RONALD S. DANCER

District 12 (Burlington, Middlesex, Monmouth and Ocean)

Co-Sponsored by:

Assemblymen Space and Wirths

SYNOPSIS

Requires State personal income tax materials to include notice of certain property tax relief programs.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 10/8/2020)

1 AN ACT requiring State personal income tax materials to include
2 notice of certain property tax relief programs, amending
3 P.L.1999, c.63, P.L.1997, c.348, and P.L.1996, c.60.

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

7
8 1. Section 18 of P.L.1999, c.63 (C.54:4-8.66d) is amended to
9 read as follows:

10 18. The Director of the Division of Taxation in the Department
11 of the Treasury is empowered to promulgate rules and regulations in
12 accordance with the "Administrative Procedure Act," P.L.1968,
13 c.410 (C.52:14B-1 et seq.) and to prescribe forms to administer the
14 provisions of this act. Notwithstanding any provisions of P.L.1968,
15 c.410 to the contrary, the director may adopt, immediately upon
16 filing with the Office of Administrative Law, such regulations as
17 the director deems necessary to implement the provisions of
18 P.L.1999, c.63 (C.54:4-8.58a et al.) and P.L.2004, c.40 which
19 regulations shall be effective for a period not to exceed 180 days
20 from the date of the filing. Such regulations may thereafter be
21 amended, adopted or readopted by the director as the director deems
22 necessary in accordance with the requirements of P.L.1968, c.410.

23 For taxable years beginning on or after the date of enactment, the
24 director shall include in the instructions for returns filed pursuant to
25 the "New Jersey Gross Income Tax Act," N.J.S.54A:1-1 et seq.,
26 notice of the homestead benefit made available pursuant to
27 P.L.1990, c.61 (C.54:4-8.57 et seq.).

28 (cf: P.L.2004, c.40, s.16)

29
30 2. Section 6 of P.L.1997, c.348 (C.54:4-8.73) is amended to
31 read as follows:

32 6. Pursuant to the "Administrative Procedure Act," P.L.1968,
33 c.410 (C.52:14B-1 et seq.), the director shall promulgate such rules
34 and regulations and prescribe such forms as the director shall deem
35 necessary to implement this act. The director shall also promulgate
36 rules and regulations to implement an appeals process for aggrieved
37 persons to use if eligibility for a homestead property tax
38 reimbursement rebate or credit is denied.

39 For taxable years beginning on or after the date of enactment, the
40 director shall include in the instructions for returns filed pursuant to
41 the "New Jersey Gross Income Tax Act," N.J.S.54A:1-1 et seq.,
42 notice of the property tax reimbursement, which is known as the
43 senior freeze and made available pursuant to P.L.1997, c.348
44 (C.54:4-8.67 et seq.).

45 (cf: P.L.2007, c.62, s.32)

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 3. Section 8 of P.L.1996, c.60 (C.54A:3A-22) is amended to
2 read as follows:

3 8. The director shall determine the form and manner of a
4 qualified applicant's application for the benefits provided for in
5 P.L.1996, c.60 (C.54A:3A-15 et al.). The director may prescribe
6 such regulations as the director may deem necessary to administer
7 and enforce the provisions of P.L.1996, c.60 (C.54A:3A-15 et al.),
8 including but not limited to the method for determining an
9 applicant's benefits as provided pursuant to sections 3, 4, 5 and 6 of
10 P.L.1996, c.60 (C.54A:3A-17, C.54A:3A-18, C.54A:3A-19 and
11 C.54A:3A-20), due dates, and the form of payment.

12 For taxable years beginning on or after the date of enactment, the
13 director shall include in the instructions for returns filed pursuant to
14 the "New Jersey Gross Income Tax Act," N.J.S.54A:1-1 et seq.,
15 notice of the property tax deductions and credit made available
16 pursuant to P.L.1996, c.60 (C.54A:3A-15 et seq.).

17 (cf: P.L.1996, c.60, s.8)

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19 4. This act shall take effect immediately.

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STATEMENT

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24 This bill requires State personal income tax materials to include
25 notice of the property tax relief programs administered by the
26 Division of Taxation. The purpose of the bill is to better effectuate
27 the personal income tax's constitutional design to provide property
28 tax relief.

29 The bill amends the Director of the Division of Taxation's
30 existing regulatory authority to explicitly require notice in the
31 State's personal income tax filing instructions concerning the
32 availability of the Homestead Benefit Program, Senior Freeze
33 Program, and the State's personal income tax deductions and
34 alternative credit for property taxes.