

ASSEMBLY, No. 4183

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED JUNE 1, 2020

Sponsored by:

Assemblywoman CAROL A. MURPHY

District 7 (Burlington)

Assemblywoman YVONNE LOPEZ

District 19 (Middlesex)

Assemblyman RONALD S. DANCER

District 12 (Burlington, Middlesex, Monmouth and Ocean)

Co-Sponsored by:

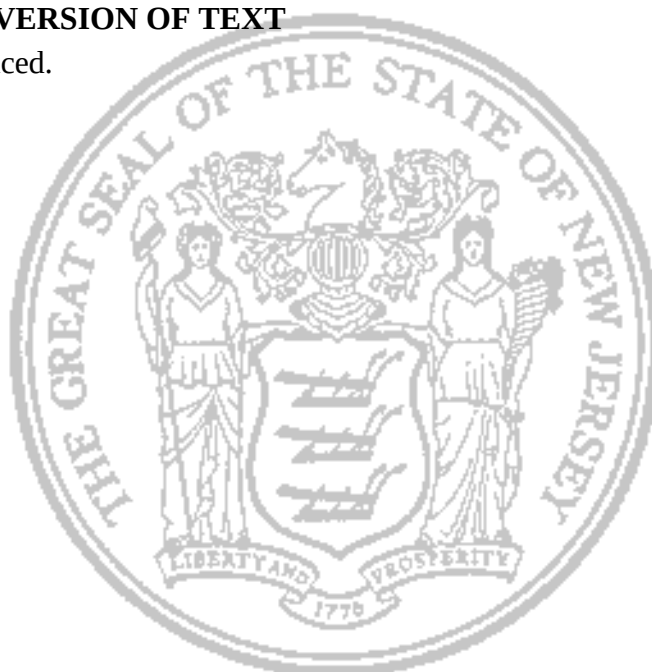
**Assemblywoman Vainieri Huttie, Assemblymen Webber, Johnson, Bergen
and Assemblywoman Dunn**

SYNOPSIS

Provides gross income tax deduction for charitable contributions to certain New Jersey-based charitable organizations during COVID-19 pandemic.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 5/5/2021)

1 AN ACT providing a gross income tax deduction for charitable
2 contributions to certain New Jersey-based charitable
3 organizations during COVID-19 pandemic.
4

5 BE IT ENACTED by the Senate and General Assembly of the State
6 of New Jersey:
7

8 1. a. A taxpayer shall be allowed to deduct from gross income
9 for a taxable year the amount of charitable contributions made to a
10 qualified New Jersey-based charitable organization during the
11 exclusion period, but the deduction allowed pursuant to this section
12 shall not exceed \$20,000 for a married taxpayer filing a joint return
13 or an individual filing as head of household and \$10,000 for a
14 married individual filing a separate return, unmarried individuals
15 other than individuals filing as head of household, or a surviving
16 spouse.

17 b. As used in this section:

18 “Exclusion period” means the period of time following the
19 Governor’s public declaration of a state of emergency pursuant to
20 Executive Order No. 103 of 2020, or any extension thereof, and not
21 less than 90 days after it is determined by the Governor that an
22 emergency no longer exists.

23 “Qualified New Jersey-based charitable organization” means a
24 charitable organization that:

25 (1) is registered pursuant to the “Charitable Registration and
26 Investigation Act,” P.L.1994, c.16 (C.45:17A-18 et seq.), or an
27 organization that is exempt from the registration requirements of
28 that act pursuant to section 9 of P.L.1994, c.16 (C.45:17A-26);

29 (2) maintains an office or employs persons in the State; and

30 (3) provides services in this State.
31

32 2. This act shall take effect immediately and apply to charitable
33 contributions made during the exclusion period specified in
34 subsection b. of section 1 of this act.
35
36

37 STATEMENT
38

39 This bill provides a New Jersey gross income tax deduction for
40 charitable contributions that are made to certain New Jersey-based
41 charitable organizations during the COVID-19 pandemic to
42 encourage philanthropic giving to Garden State charities.

43 Under this bill, New Jersey gross income taxpayers are allowed
44 to deduct from gross income charitable contributions that are made
45 during the taxable year during the COVID-19 pandemic to a
46 qualified New Jersey-based charitable organization. The bill
47 provides that the amount of the deduction is limited to \$20,000 for

1 joint filers and head of households and \$10,000 for single filers,
2 married taxpayers filing separately, or surviving spouses.

3 The bill defines “exclusion period” as the time when the
4 Governor issued Executive Order No. 103 of 2020, or any extension
5 thereof, declaring a public health emergency for the COVID-19
6 pandemic (March 9th, 2020) until 90 days after the Governor
7 decides there is no longer a public health emergency. The bill
8 defines “qualified New Jersey-based charitable organization” as a
9 charitable organization that is registered pursuant to the “Charitable
10 Registration and Investigation Act,” or an organization that is
11 exempt from the registration requirements of that act, and maintains
12 an office, employs persons, and provides services in this State.

13 This bill takes effect immediately upon enactment and applies to
14 charitable contributions that are made during the exclusion period.