ASSEMBLY, No. 4555

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED AUGUST 24, 2020

Sponsored by:
Assemblyman JAMEL C. HOLLEY
District 20 (Union)
Assemblywoman VERLINA REYNOLDS-JACKSON
District 15 (Hunterdon and Mercer)
Assemblywoman SHANIQUE SPEIGHT
District 29 (Essex)

Co-Sponsored by:
Assemblywoman Timberlake

SYNOPSIS

New Jersey Childcare and Tutoring Relief Act; establishes Remote Learning Childcare and Tutoring Grant Program in DHS.

CURRENT VERSION OF TEXT

As introduced.

(Sponsorship Updated As Of: 8/24/2020)

AN ACT establishing the Remote Learning Childcare and Tutoring Grant Program.

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

1. This act shall be known as the "New Jersey Childcare and Tutoring Relief Act."

2. a. Notwithstanding the provisions of any law to the contrary, there is hereby established in the Department of Human Services a Remote Learning Childcare and Tutoring Grant Program. The purpose of this program shall be to provide eligible families with financial support to pay for childcare and tutoring service costs for school aged children due to remote learning in the 2020-2021 school year.

b. In order to implement this program, the department shall develop an application for families to submit information regarding eligibility. All criteria for applicant and child care and tutoring service cost eligibility shall be determined by the department. The department shall process applications and distribute grant funds in an efficient and expedient manner.

c. Grant amounts shall be determined based upon the availability of federal funding for such purposes. The Division of Taxation in the Department of the Treasury, in consultation with the Department of Human Services, shall establish a tax credit against the State tax otherwise due under the "New Jersey Gross Income Tax Act," N.J.S.54A:1-1 et seq., for eligible families under the grant program who do not receive a grant amount equal to the families' total eligible child care and tutoring service costs. The tax credit established under this subsection shall be equal to the amount of eligible childcare and tutoring service costs incurred by an eligible family minus the Remote Learning Childcare and Tutoring Grant amount awarded to the family.

3. This act shall take effect immediately and shall expire on June 30, 2021, provided that eligible families under this act shall be authorized to apply for and receive a tax credit, as established under this act, in tax year 2020 and tax year 2021.

STATEMENT

This bill, to be known as the New Jersey Childcare and Tutoring Relief Act, establishes a Remote Learning Childcare and Tutoring Grant Program in the Department of Human Services. The purpose of this program is to provide eligible families with financial support

to pay for childcare and tutoring service costs for school aged children due to remote learning in the 2020-2021 school year.

In order to implement this program, the bill directs the department to develop an application for families to submit information regarding eligibility. All criteria for applicant and child care and tutoring service cost eligibility is to be determined by the department. Under the bill, the department is required to process applications and distribute grant funds in an efficient and expedient manner.

Grant amounts are to be determined based upon the availability of federal funding for such purposes. The bill directs the Division of Taxation in the Department of the Treasury, in consultation with the Department of Human Services, to establish a tax credit against the State tax otherwise due under the "New Jersey Gross Income Tax Act," N.J.S.54A:1-1 et seq., for eligible families under the grant program who do not receive a grant amount equal to the families' total eligible child care and tutoring service costs. The tax credit established under the bill is to be equal to the amount of eligible childcare and tutoring service costs incurred by an eligible family minus the Remote Learning Childcare and Tutoring Grant amount awarded to the family.

This bill is to take effect immediately and expire on June 30, 2021, provided that eligible families are authorized to apply for and receive a tax credit, as established under the bill, in tax year 2020 and tax year 2021.