ASSEMBLY, No. 5167



STATE OF NEW JERSEY

219th LEGISLATURE



INTRODUCED DECEMBER 16, 2020

Sponsored by:

Assemblyman HERB CONAWAY, JR.

District 7 (Burlington)

SYNOPSIS

Establishes ReadyReturn program; Requires Taxation to prepare initial tax filing for certain taxpayers; Requires several State agencies to use tax data to facilitate identification and enrollment for certain social services programs; Makes an appropriation.

CURRENT VERSION OF TEXT

As introduced.



An Act requiring certain State agencies to use available data to streamline processes for individuals filing income tax returns and making public assistance applications, amending and supplementing various parts of the statutory law, and making an appropriation.

Be It Enacted by the Senate and General Assembly of the State of New Jersey:

1. The Legislature finds and declares that:

a. Each year, many low-income New Jersey residents do not file State or federal income tax returns because their annual income falls below the minimum threshold established for filing State and federal tax returns, and the residents do not realize that they may qualify for the federal and State Earned Income Tax Credit. Other State residents may not file tax returns because: 1) the individuals have difficulty accessing requisite tax forms, 2) the taxpayers did not receive their tax documents in the mail, or 3) the individuals may find the task of completing and mailing State and federal tax returns to be overly time consuming or burdensome. These taxpayers may be more likely to file a tax return if they had access to free assistance in preparing and filing State and federal tax returns.

b. While New Jersey offers a broad range of social services programs to serve low-income residents, many individuals do not apply for all of the programs for which they qualify, for a variety of reasons, including, but not limited to:

(1) individuals may be unaware of the range of programs for which they may qualify;

(2) some individuals seeking social services may be discouraged by the need to complete separate and complex applications for each assistance program; and

(3) many State residents find the task of locating and gathering the various income and financial information required to apply for each safety net program overly burdensome.

c. The Division of Taxation within the Department of the Treasury has ready access to a taxpayer’s wage information, as reported to the division by the taxpayer’s employer.

d. Residents of New Jersey would greatly benefit from a program that harnesses the State’s existing tax filing process to facilitate low income residents in accessing essential safety net benefits.

e. Such a program would ultimately increase State revenues, since it would increase the number of residents filing taxes, and would result in a savings to the State by creating efficiencies in enrolling residents in social services programs.

2. R.S.54:50-8 is amended to read as follows:

54:50-8. a. The records and files of the director respecting the administration of the State Uniform Tax Procedure Law or of any State tax law shall be considered confidential and privileged and neither the director nor any employee engaged in the administration thereof or charged with the custody of any such records or files, nor any former officer or employee, nor any person who may have secured information therefrom under subsection d., e., f., g., p., **[**or**]** q., or r. of R.S.54:50-9 or any other provision of State law, shall divulge, disclose, use for their own personal advantage, or examine for any reason other than a reason necessitated by the performance of official duties any information obtained from the said records or files or from any examination or inspection of the premises or property of any person. Neither the director nor any employee engaged in such administration or charged with the custody of any such records or files shall be required to produce any of them for the inspection of any person or for use in any action or proceeding except when the records or files or the facts shown thereby are directly involved in an action or proceeding under the provisions of the State Uniform Tax Procedure Law or of the State tax law affected, or where the determination of the action or proceeding will affect the validity or amount of the claim of the State under some State tax law, or in any lawful proceeding for the investigation and prosecution of any violation of the criminal provisions of the State Uniform Tax Procedure Law or of any State tax law.

b. The prohibitions of this section, against unauthorized disclosure, use or examination by any present or former officer or employee of this State or any other individual having custody of such information obtained pursuant to the explicit authority of State law, shall specifically include, without limitation, violations involving the divulgence or examination of any information from or any copy of a federal return or federal return information required by New Jersey law to be attached to or included in any New Jersey return. Any person violating this section by divulging, disclosing or using information shall be guilty of a crime of the fourth degree. Any person violating this section by examining records or files for any reason other than a reason necessitated by the performance of official duties shall be guilty of a disorderly persons offense.

c. Whenever records and files are used in connection with the prosecution of any person for violating the provisions of this section by divulging, disclosing or using records or files or examining records and files for any reason other than a reason necessitated by the performance of official duties, the defendant shall be given access to those records and files. The court shall review such records and files in camera, and that portion of the court record containing the records and files shall be sealed by the court.

(cf: P.L.2019, c.367, s.1)

3. R.S.54:50-9 is amended to read as follows:

54:50-9. Nothing herein contained shall be construed to prevent:

a. The delivery to a taxpayer or the taxpayer's duly authorized representative of a copy of any report or any other paper filed by the taxpayer pursuant to the provisions of this subtitle or of any such State tax law;

b. The publication of statistics so classified as to prevent the identification of a particular report and the items thereof;

c. The director, in the director's discretion and subject to reasonable conditions imposed by the director, from disclosing the name and address of any licensee under any State tax law, unless expressly prohibited by such State tax law;

d. The inspection by the Attorney General or other legal representative of this State of the reports or files relating to the claim of any taxpayer who shall bring an action to review or set aside any tax imposed under any State tax law or against whom an action or proceeding has been instituted in accordance with the provisions thereof;

e. The examination of said records and files by the Comptroller, State Auditor or State Commissioner of Finance, or by their respective duly authorized agents;

f. The furnishing, at the discretion of the director, of any information contained in tax reports or returns or any audit thereof or the report of any investigation made with respect thereto, filed pursuant to the tax laws, to the taxing officials of any other state, the District of Columbia, the United States and the territories thereof, providing said jurisdictions grant like privileges to this State and providing such information is to be used for tax purposes only;

g. The furnishing, at the discretion of the director, of any material information disclosed by the records or files to any law enforcing authority of this State who shall be charged with the investigation or prosecution of any violation of the criminal provisions of this subtitle or of any State tax law;

h. The furnishing by the director to the State agency responsible for administering the Child Support Enforcement program pursuant to Title IV-D of the federal Social Security Act, Pub.L.93-647 (42 U.S.C. s.651 et seq.), with the names, home addresses, social security numbers and sources of income and assets of all absent parents who are certified by that agency as being required to pay child support, upon request by the State agency and pursuant to procedures and in a form prescribed by the director;

i. The furnishing by the director to the Board of Public Utilities any information contained in tax information statements, reports or returns or any audit thereof or a report of any investigation made with respect thereto, as may be necessary for the administration of P.L.1991, c.184 (C.54:30A-18.6 et al.) and P.L.1997, c.162 (C.54:10A-5.25 et al.);

j. The furnishing by the director to the Director of the Division of Alcoholic Beverage Control in the Department of Law and Public Safety any information contained in tax information statements, reports or returns or any audit thereof or a report of any investigation made with respect thereto, as may be relevant, in the discretion of the director, in any proceeding conducted for the issuance, suspension or revocation of any license authorized pursuant to Title 33 of the Revised Statutes;

k. The inspection by the Attorney General or other legal representative of this State of the reports or files of any tobacco product manufacturer, as defined in section 2 of P.L.1999, c.148 (C.52:4D-2), for any period in which that tobacco product manufacturer was not or is not in compliance with subsection a. of section 3 of P.L.1999, c.148 (C.52:4D-3), or of any licensed distributor as defined in section 102 of P.L.1948, c.65 (C.54:40A-2), for the purpose of facilitating the administration of the provisions of P.L.1999, c.148 (C.52:4D-1 et seq.);

l. The furnishing, at the discretion of the director, of information as to whether a contractor or subcontractor holds a valid business registration as defined in section 1 of P.L.2001, c.134 (C.52:32-44);

m. The furnishing by the director to a State agency as defined in section 1 of P.L.1995, c.158 (C.54:50-24) the names of licensees subject to suspension for non-payment of State tax indebtedness pursuant to P.L.2004, c.58 (C.54:50-26.1 et al.);

n. The release to the United States Department of the Treasury, Bureau of Financial Management Service, or its successor of relevant taxpayer information for purposes of implementing a reciprocal collection and offset of indebtedness agreement entered into between the State of New Jersey and the federal government pursuant to section 1 of P.L.2006, c.32 (C.54:49-12.7);

o. The examination of said records and files by the Commissioner of Health **[**and Senior Services**]**, the Commissioner of Human Services, the Medicaid Inspector General, or their respective duly authorized agents, pursuant to section 5 of P.L.2007, c.217 (C.26:2H-18.60e), section 3 of P.L.1968, c.413 (C.30:4D-3), or section 5 of P.L.2005, c.156 (C.30:4J-12);

p. The furnishing at the discretion of the director of employer provided wage and tax withholding information contained in tax reports or returns filed pursuant to N.J.S.54A:7-2, 54A:7-4 and 54A:7-7, to the designated municipal officer of a municipality authorized to impose an employer payroll tax pursuant to the provisions of Article 5 (Employer Payroll Tax) of the "Local Tax Authorization Act," P.L.1970, c.326 (C.40:48C-14 et seq.), for the limited purpose of verifying the payroll information reported by employers subject to the employer payroll tax;

q. The furnishing by the director to the Commissioner of Labor and Workforce Development of any information, including, but not limited to, tax information statements, reports, audit files, returns, or reports of any investigation for the purpose of labor market research or assisting in investigations pursuant to any State wage, benefit or tax law as enumerated in section 1 of P.L.2009, c.194 (C.34:1A-1.11); or pursuant to P.L.1940, c.153 (C.34:2-21.1 et seq.);

r. The furnishing of records and data by the director to the Commissioner of Human Services, the Commissioner of Health, the Commissioner of Community Affairs or the Secretary of Agriculture for the purpose of developing and implementing a process to identify and enroll individuals and households who may be eligible for public assistance benefits, as required by sections 7, 8, and 9 of P.L. , c. (C. , C. , and C. ) (pending before the Legislature as this bill).

(cf: P.L.2019, c.367, s.2)

4. (New section) There is established the ReadyReturn Program in the Division of Taxation in the Department of the Treasury, in partnership with the Department of Human Services, the Department of Health, the Department of Community Affairs, and the Department of Agriculture. The program is an optional filing method that provides eligible taxpayers tax returns using data already collected by the division from reports from employers and other sources. The division will then share income and other data, derived from W-2 and income tax forms, with the Department of Human Services, the Department of Health, the Department of Community Affairs, and the Department of Agriculture in order to identify and enroll individuals, including dependent minors, who may be eligible for certain social services programs offered by the State.

5. (New section) a. For taxable years beginning on or after January 1, 2021, the division shall prepare, as part of the ReadyReturn Program, an electronic tax return for any taxpayer whose wages were reported by the taxpayer’s employer to the division, using the data from that report to calculate the return. An eligible taxpayer may participate in the program by filing the tax return prepared for the taxpayer pursuant to this section. A tax return prepared pursuant to this section shall include:

(1) a record of the taxpayer’s wages for the taxable year; and

(2) the tax liability of the taxpayer based on the income of the taxpayer for the taxable year.

b. The division shall develop an alternative method for an eligible taxpayer to request the taxpayer’s completed tax return in paper form.

c. The division shall notify each taxpayer that is eligible for a tax return prepared pursuant to this section that the ReadyReturn Program is a filing option available to eligible taxpayers. The notification shall include the following information:

(1) a description of the program;

(2) the taxpayer’s eligibility for participation in the program and the taxpayer’s ability to view or file a tax return prepared for the taxpayer pursuant to the program; and

(3) that the taxpayer’s participation in the program is optional.

d. As used in sections 4 through 5 of this act:

“Division” means the Division of Taxation in the Department of the Treasury.

“Eligible taxpayer” or “taxpayer” means any individual whose income in whole or in part is subject to the tax imposed by the "New Jersey Gross Income Tax Act," P.L.1976, c.47 (C.54A:1-1 et seq.) and whose wages were reported by the taxpayer’s employer to the division.

“ReadyReturn Program” or “program” means the ReadyReturn Program established pursuant to section 4 of this act.

6. (New section) The Director of the Division of Taxation shall promulgate regulations pursuant to the “Administrative Procedure Act,” P.L.1968, c.410 (C.52:14B-1 et seq.) necessary to effectuate the provisions of sections 4 through 5 of this act.

7. (New section) a. Notwithstanding the provisions of any other law to the contrary, no later than January 1, 2021, the Commissioner of Human Services, in coordination with the Division of Taxation within the Department of the Treasury, and as part of the ReadyReturn program established pursuant to section 4 of P.L. , c. (C. ) (pending before the Legislature as this bill), shallutilize income and other data derived from W-2 and income tax forms, which shall be provided electronically by the division, to develop and implement an automated process to identify and enroll individuals, including dependent minors, who may be eligible for benefits under the following programs:

(1) the Work First New Jersey/Temporary Assistance for Needy Families (WFNJ/TANF) and WFNJ/General Assistance (WFNJ/GA) programs;

(2) subsidized child care services for qualified low-income households;

(3) the Supplemental Nutrition Assistance Program (SNAP); and

(4) any other social services programs administered by the department which the commissioner deems appropriate to include under this initiative.

b. Whenever feasible, and to the extent allowed under State and federal statute and regulation, the department shall confer presumptive eligibility for the programs enumerated in subsection a. of this section for those individuals, including dependent minors, identified through this automated process. Following a determination of presumptive eligibility, the department shall notify the individual, in writing, of the individual’s status, and shall secure written authorization from the individual for enrollment in the applicable social services program.

c. If the department is unable to confer presumptive eligibility or determine with certainty that an individual, including a dependent minor, is eligible for enrollment in one or more of the programs enumerated in subsection a. of this section, the department shall utilize the information provided by the division to contact and further screen the individual to determine eligibility for benefits under these programs. If the individual’s eligibility for benefits under any program specified in subsection a. of this section is subsequently confirmed, the department shall secure authorization from the individual before expeditiously enrolling the individual in the program.

d. The department shall utilize income and other data provided electronically by the division to notify beneficiaries of an eligibility redetermination, as required under State or federal stature, for any program specified in subsection a. of this section.

e. The commissioner shall apply for such State plan amendments or waivers as may be necessary to implement the provisions of this section and to continue to secure federal financial participation for the WFNJ/TANF program, subsidized child care programs for qualified low-income households, and SNAP.

f. As used in this section,

“Supplemental Nutrition Assistance Program (SNAP)” means the New Jersey Supplemental Nutrition Assistance Program, established pursuant to the federal "Food and Nutrition Act of 2008," Pub.L.110-246 (7 U.S.C. s.2011 et seq.).

“Work First New Jersey” means the program established pursuant to P.L.1997, c. 38 (C.44:10-55 et seq.) in accordance with authorization received under Title IV of the federal "Personal Responsibility and Work Opportunity Reconciliation Act of 1996," Pub.L.104-193 (8 U.S.C. s.1601 et seq.). Work First New Jersey includes the federal Temporary Assistance to Needy Families program and the State General Assistance program.

8. (New section) a. Notwithstanding the provisions of any other law to the contrary, no later than January 1, 2021, the Commissioner of Health, in coordination with the Division of Taxation within the Department of the Treasury, and as part of the ReadyReturn program established pursuant to section 4 of P.L.     , c.    (C.        ) (pending before the Legislature as this bill), shallutilize income and other data derived from W-2 and income tax forms, which shall be provided electronically by the division, to develop and implement an automated process to identify women, and their children under the age of five, who may be eligible for benefits under the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), established pursuant to the federal "Child Nutrition Act of 1966," Pub.L. 95-267 (42 U.S.C. s. 1786).

b. Whenever feasible, and to the extent allowed under State and federal statute and regulation, the department shall confer presumptive eligibility for WIC benefits for those women, and their eligible children, identified through this automated process. Following a determination of presumptive eligibility, the department shall notify the woman, in writing, of the status of the woman and her eligible children, and shall secure written authorization from the woman for enrollment in the WIC program.

c. If the department is unable to confer presumptive eligibility or determine with certainty that a woman, and her children under the age of five, is eligible for enrollment in the WIC program, the department shall utilize the information provided by the division to contact a potentially-eligible woman for further screening to determine eligibility for benefits under the WIC program. If the department subsequently confirms eligibility for WIC benefits, the department shall secure authorization from the woman before expeditiously enrolling the woman and her eligible children in the program.

d. The department shall utilize income and other data provided electronically by the division to process and notify WIC beneficiaries of an eligibility redetermination, as required under State or federal stature.

e. The commissioner shall apply for such State plan amendments or waivers as may be necessary to implement the provisions of this act and to continue to secure federal financial participation for the WIC program.

9. (New section) a. Notwithstanding the provisions of any other law to the contrary, no later than January 1, 2021, the Commissioner of the Department of Community Affairs (DCA), in coordination with the Division of Taxation within the Department of the Treasury, and as part of the ReadyReturn program established pursuant to section 4 of P.L. , c. (C. ) (pending before the Legislature as this bill), shallutilize income and other data derived from W-2 and income tax forms, which shall be provided electronically by the division, to develop and implement an automated process to identify and enroll individuals, who are over age 18, whose households may be eligible for benefits under the Low-Income Home Energy Assistance Program (LIHEAP), established pursuant to Pub.L. 97-35 (42 U.S.C. s.8621 et seq.).

b. Whenever feasible, and to the extent allowed under State and federal statute and regulation, the department shall confer presumptive eligibility for LIHEAP assistance for any eligible individual in a household who has been identified through this automated process. Following a determination of presumptive eligibility, the department shall notify the individual, in writing, of the individual’s status, and shall secure written authorization from the individual for enrollment of the household in LIHEAP.

c. If the department is unable to confer presumptive eligibility or determine with certainty that an individual’s household is eligible for enrollment in LIHEAP, the department shall utilize the information provided by the division to contact and further screen individuals in the household to determine eligibility for benefits under this program. If the eligibility for assistance under LIHEAP is subsequently confirmed, the department shall secure authorization from one eligible adult, who is over the age of 18, in the household, before expeditiously enrolling the household in LIHEAP.

d. The department shall utilize income and other data provided electronically by the division to process and notify beneficiaries of an eligibility redetermination, as required under State or federal stature, for LIHEAP.

e. The commissioner shall apply for such State plan amendments or waivers as may be necessary to implement the provisions of this act and to continue to secure federal financial participation for any State energy assistance expenditures under LIHEAP.

10. (New section) a. Notwithstanding the provisions of any other law to the contrary, no later than January 1, 2021, the Secretary of Agriculture, in coordination with the Division of Taxation within the Department of the Treasury and the Commissioner of Education, and as part of the ReadyReturn program established pursuant to section 4 of P.L. , c. (C. ) (pending before the Legislature as this bill), shallutilize income and other data derived from W-2 and income tax forms, which shall be provided electronically by the division, to develop and implement an automated process to identify and enroll individuals, including dependent minors, who may be eligible for nutrition assistance benefits, authorized pursuant to the federal “Healthy, Hunger-Free Kids Act of 2010,” Pub.L.111-296 (42 U.S.C., s.1751 et seq.), and food distribution programs authorized under the federal “Agriculture Improvement Act of 2018,” Pub.L.115-334. These programs include, but are not limited to:

(1) the National School Lunch Program;

(2) the School Breakfast Program;

(3) the Child and Adult Care Food Program;

(4) the Summer Food Service Program;

(5) the Emergency Food Assistance Program (TEFAP); and,

(6) any other nutrition assistance and food distribution programs administered by the department which the commissioner deems appropriate to include under this initiative.

b. Whenever feasible, and to the extent allowed under State and federal statute and regulation, the department shall confer presumptive eligibility for the programs enumerated in subsection a. of this section for those individuals, including dependent minors, identified through this automated process. Following a determination of presumptive eligibility, the department shall notify the individual, in writing, of the individual’s status, and shall secure written authorization from the individual for enrollment in the applicable nutrition assistance programs.

c. If the department is unable to confer presumptive eligibility or determine with certainty that an individual, including a dependent minor, is eligible for enrollment in one or more of the programs enumerated in subsection a. of this section, the department shall utilize the information provided by the division to contact and further screen the individual to determine eligibility for benefits under these programs. If the individual’s eligibility for benefits under any program specified in subsection a. of this section is subsequently confirmed, the department shall secure authorization from the individual before expeditiously enrolling the individual in the program.

d. The department shall utilize income and other data provided electronically by the division to notify beneficiaries of an eligibility redetermination, as required under State or federal stature, for any program specified in subsection a. of this section.

e. The commissioner shall apply for such State plan amendments or waivers as may be necessary to implement the provisions of this section and to continue to secure any available federal financial participation for the applicable nutrition assistance programs.

f. As used in this section,

“Child and Adult Care Food Program” means the federal program administered by the Food and Nutrition Service within the United States Department of Agriculture and authorized pursuant to the “Healthy, Hunger Free Kids Act of 2010,” Pub.L.111-296 (42 U.S.C., s.1751 et seq.).

“Emergency Food Assistance Program (TEFAP)” means the federal food distribution program, established pursuant to the “Emergency Food Assistance Act of 1983,” Pub.L.98-8 (7 U.S.C. s.7501 et seq.), which supports food banks, soup kitchens and other emergency feeding organizations that serve low-income Americans. TEFAP is administered at the federal level by the Food and Nutrition Service within the United States Department of Agriculture, and at the State level by the Department of Agriculture.

“National School Lunch Program” means the federal program authorized under the “Richard B. Russell National School Lunch Act,” Pub.L.79-396 (42 U.S.C. s.1751 et seq.).

“School Breakfast Program” means the program established pursuant to P.L.2003, c.4 (C.18A:33-10) in accordance with authorization received under Section 4 of the “Child Nutrition Act of 1966,” Pub.L. 95-267 (42 U.S.C. s. 1786).

“Summer Food Service Program” means the program established under P.L.2017, c.387 (C.18A:33-23) in accordance with authorization received pursuant to the “Richard B. Russell National School Lunch Act,” Pub.L.79-396 (42 U.S.C. s.1751 et seq.).

11. (New section) The Commissioner of Human Services, pursuant to the “Administrative Procedure Act,” P.L.1968, c.410 (C.52:14B-1 et seq.), and in consultation with the State Treasurer, the Commissioner of Health, the Commissioner of Community Affairs, the Secretary of Agriculture, and the Commissioner of Education, shall adopt such rules and regulations necessary to implement the provisions of sections 7 through 10 of this act.

12. (New section) There are appropriated, from the General Fund to the Department of the Treasury, such sums as are necessary to effectuate the purposes of this act. The State Treasurer is hereby authorized to allocate funds, from the total amount appropriated under this section, to the Department of Human Services, the Department of Health, the Department of Community Affairs and the Department of Agriculture to carry out each department’s responsibilities under the ReadyReturn program established pursuant to section 4 of P.L. , c. (C. ) (pending before the Legislature as this bill).

13. (New section) Sections 4 through 6 of this act will take effect immediately. Sections 7 through 11 of this act shall take effect on January 1, 2021, but the State Treasurer, the Commissioner of Human Services, the Commissioner of Health, the Commissioner of Community Affairs, the Secretary of Agriculture, and the Commissioner of Education may take such anticipatory administrative action in advance thereof as shall be necessary for the implementation of this act.

STATEMENT

This bill establishes the ReadyReturn Program in the Division of Taxation in the Department of the Treasury, which will manage the program in partnership with the Department of Human Services, the Department of Health, the Department of Community Affairs, and the Department of Agriculture. The ReadyReturn Program, which is modeled after a pilot program that the State of California initiated in 2005, is an optional tax return filing method that provides eligible taxpayers tax returns using data already collected by the division from reports from employers and other sources. The division will then share income and other data, derived from W-2 and income tax forms, with the Department of Human Services (DHS), the Department of Health (DOH), the Department of Community Affairs (DCA), and the Department of Agriculture (DOA) in order to routinely identify and enroll individuals, including dependent minors, who may be eligible for certain social services programs administered by the State.

It is the intent of the bill’s sponsor to harness the State’s existing tax filing process to facilitate low income residents in accessing essential safety net benefits, such as cash, nutrition, subsidized child care, and heating assistance. The ReadyReturn Program is designed to increase the income tax data gathered by the State through the removal of any obstacles in the preparation of a tax return. Subsequently, various State departments can use the data collected to streamline and expedite the application process for social services programs. As a result, the State should realize increased revenues from the higher number of residents filing tax returns, and should realize General Fund savings from increased efficiencies in enrolling individuals in social services programs

Under the bill, for taxable years beginning on or after January 1, 2021, the Division of Taxation in the Department of the Treasury is to prepare, as part of the ReadyReturn Program, an electronic tax return for any taxpayer whose wages were reported by the taxpayer’s employer to the division, using the data from that report to calculate the return. An eligible taxpayer may participate in the program by filing the tax return prepared for the taxpayer pursuant to the bill. A tax return prepared pursuant to the bill is to include: a record of the taxpayer’s wages for the taxable year; and the tax liability of the taxpayer based on the income of the taxpayer for the taxable year.

The division is to develop an alternative method for an eligible taxpayer to request the taxpayer’s completed tax return in paper form.

The division is to notify each taxpayer that is eligible for a tax return prepared pursuant to the bill that the ReadyReturn Program is a filing option available to eligible taxpayers. The notification is to include the following information: a description of the program; the taxpayer’s eligibility for participation in the program and the taxpayer’s ability to view or file a tax return prepared for the taxpayer pursuant to the program; and that the taxpayer’s participation in the program is optional.

In addition, the bill requires the division to electronically provide data from W-2 forms and income tax returns to the DHS, DOH, DCA and DOA, and amends current statute to newly authorize the division to share earnings and tax data with these departments.

The departments will utilize the income and other data from the division to identify and screen New Jersey residents for eligibility for the social services programs under their purview, such as: the Work First New Jersey Program; subsidized child care programs; the Supplemental Nutrition Assistance Program; the Special Supplemental Nutrition for Women, Infants, and Children program; the Low-Income Home Energy Assistance Program, and free and reduced-price school meals during the school year and in the summer. Where feasible, and permitted under State and federal statute and regulation, the DHS, DOH, DCA and DOA will confer presumptive eligibility for all social services programs for which an individual is eligible. Subsequent to a presumptive eligibility determination, the departments will notify the individual in question of the individual’s enrollment in a social services program, and secure authorization for services and benefits.

In the case of an individual for whom an eligibility determination cannot be made based on the available information, the departments will initiate contact to: 1) notify the individual of their potential eligibility for assistance or services under one or more programs, 2) obtain any information needed to determine the individual’s eligibility for these programs, 3) secure the individual’s authorization to be provided social services through one or more programs; and, 4) expeditiously enroll the individual in any social services programs for which the individual is eligible.

Under this bill, the DHS, DOH, DCA and DOA are also authorized to automatically issue a redetermination of benefits, using the same income and tax data provided by the division. Beneficiaries of social services programs will be notified of the outcome of any redetermination of benefits. For any beneficiary for whom continued eligibility for a social services program cannot be determined from the available income and tax data, the department overseeing the program shall contact the beneficiary to secure the requisite information.

In addition, the bill authorizes the commissioners of the DHS, DOH, DCA and DOA to submit any state plan amendments or federal waivers needed to implement the requirements of the bill, and to ensure continued federal financial participation for the relevant social services programs.

Finally, the bill appropriates from the General Fund such sums as are necessary to effectuate the purposes of the ReadyReturn Program. The State Treasurer is authorized to determine the amount of funding, from the total amount appropriated, to be allocated to the DHS, DOH, DCA and DOA to fulfill each department’s responsibilities under the ReadyReturn Program.