

# 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.



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2

1 AN ACT requiring certain State agencies to use available data to  
2 streamline processes for individuals filing income tax returns and  
3 making public assistance applications, amending and  
4 supplementing various parts of the statutory law, and making an  
5 appropriation.

6

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

9

10 1. The Legislature finds and declares that:

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

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

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

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

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

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

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

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

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

2       54:50-8. a. The records and files of the director respecting the  
3 administration of the State Uniform Tax Procedure Law or of any  
4 State tax law shall be considered confidential and privileged and  
5 neither the director nor any employee engaged in the administration  
6 thereof or charged with the custody of any such records or files, nor  
7 any former officer or employee, nor any person who may have  
8 secured information therefrom under subsection d., e., f., g., p.,  
9 **[or]** q., or r. of R.S.54:50-9 or any other provision of State law,  
10 shall divulge, disclose, use for their own personal advantage, or  
11 examine for any reason other than a reason necessitated by the  
12 performance of official duties any information obtained from the  
13 said records or files or from any examination or inspection of the  
14 premises or property of any person. Neither the director nor any  
15 employee engaged in such administration or charged with the  
16 custody of any such records or files shall be required to produce any  
17 of them for the inspection of any person or for use in any action or  
18 proceeding except when the records or files or the facts shown  
19 thereby are directly involved in an action or proceeding under the  
20 provisions of the State Uniform Tax Procedure Law or of the State  
21 tax law affected, or where the determination of the action or  
22 proceeding will affect the validity or amount of the claim of the  
23 State under some State tax law, or in any lawful proceeding for the  
24 investigation and prosecution of any violation of the criminal  
25 provisions of the State Uniform Tax Procedure Law or of any State  
26 tax law.

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

40       c. Whenever records and files are used in connection with the  
41 prosecution of any person for violating the provisions of this section  
42 by divulging, disclosing or using records or files or examining  
43 records and files for any reason other than a reason necessitated by  
44 the performance of official duties, the defendant shall be given  
45 access to those records and files. The court shall review such

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1 records and files in camera, and that portion of the court record  
2 containing the records and files shall be sealed by the court.

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

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

5 54:50-9. Nothing herein contained shall be construed to prevent:

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

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

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

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

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

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

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

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

- 1       i. The furnishing by the director to the Board of Public  
2 Utilities any information contained in tax information statements,  
3 reports or returns or any audit thereof or a report of any  
4 investigation made with respect thereto, as may be necessary for the  
5 administration of P.L.1991, c.184 (C.54:30A-18.6 et al.) and  
6 P.L.1997, c.162 (C.54:10A-5.25 et al.);
- 7       j. The furnishing by the director to the Director of the Division  
8 of Alcoholic Beverage Control in the Department of Law and  
9 Public Safety any information contained in tax information  
10 statements, reports or returns or any audit thereof or a report of any  
11 investigation made with respect thereto, as may be relevant, in the  
12 discretion of the director, in any proceeding conducted for the  
13 issuance, suspension or revocation of any license authorized  
14 pursuant to Title 33 of the Revised Statutes;
- 15       k. The inspection by the Attorney General or other legal  
16 representative of this State of the reports or files of any tobacco  
17 product manufacturer, as defined in section 2 of P.L.1999, c.148  
18 (C.52:4D-2), for any period in which that tobacco product  
19 manufacturer was not or is not in compliance with subsection a. of  
20 section 3 of P.L.1999, c.148 (C.52:4D-3), or of any licensed  
21 distributor as defined in section 102 of P.L.1948, c.65 (C.54:40A-  
22 2), for the purpose of facilitating the administration of the  
23 provisions of P.L.1999, c.148 (C.52:4D-1 et seq.);
- 24       l. The furnishing, at the discretion of the director, of  
25 information as to whether a contractor or subcontractor holds a  
26 valid business registration as defined in section 1 of P.L.2001, c.134  
27 (C.52:32-44);
- 28       m. The furnishing by the director to a State agency as defined in  
29 section 1 of P.L.1995, c.158 (C.54:50-24) the names of licensees  
30 subject to suspension for non-payment of State tax indebtedness  
31 pursuant to P.L.2004, c.58 (C.54:50-26.1 et al.);
- 32       n. The release to the United States Department of the Treasury,  
33 Bureau of Financial Management Service, or its successor of  
34 relevant taxpayer information for purposes of implementing a  
35 reciprocal collection and offset of indebtedness agreement entered  
36 into between the State of New Jersey and the federal government  
37 pursuant to section 1 of P.L.2006, c.32 (C.54:49-12.7);
- 38       o. The examination of said records and files by the  
39 Commissioner of Health **and Senior Services**, the Commissioner  
40 of Human Services, the Medicaid Inspector General, or their  
41 respective duly authorized agents, pursuant to section 5 of  
42 P.L.2007, c.217 (C.26:2H-18.60e), section 3 of P.L.1968, c.413  
43 (C.30:4D-3), or section 5 of P.L.2005, c.156 (C.30:4J-12);
- 44       p. The furnishing at the discretion of the director of employer  
45 provided wage and tax withholding information contained in tax  
46 reports or returns filed pursuant to N.J.S.54A:7-2, 54A:7-4 and

1 54A:7-7, to the designated municipal officer of a municipality  
2 authorized to impose an employer payroll tax pursuant to the  
3 provisions of Article 5 (Employer Payroll Tax) of the "Local Tax  
4 Authorization Act," P.L.1970, c.326 (C.40:48C-14 et seq.), for the  
5 limited purpose of verifying the payroll information reported by  
6 employers subject to the employer payroll tax;

7 q. The furnishing by the director to the Commissioner of Labor  
8 and Workforce Development of any information, including, but not  
9 limited to, tax information statements, reports, audit files, returns,  
10 or reports of any investigation for the purpose of labor market  
11 research or assisting in investigations pursuant to any State wage,  
12 benefit or tax law as enumerated in section 1 of P.L.2009, c.194  
13 (C.34:1A-1.11); or pursuant to P.L.1940, c.153 (C.34:2-  
14 21.1 et seq.);

15 r. The furnishing of records and data by the director to the  
16 Commissioner of Human Services, the Commissioner of Health, the  
17 Commissioner of Community Affairs or the Secretary of  
18 Agriculture for the purpose of developing and implementing a  
19 process to identify and enroll individuals and households who may  
20 be eligible for public assistance benefits, as required by sections 7,  
21 8, and 9 of P.L. , c. (C. , C. , and C. ) (pending  
22 before the Legislature as this bill).

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

24  
25 4. (New section) There is established the ReadyReturn  
26 Program in the Division of Taxation in the Department of the  
27 Treasury, in partnership with the Department of Human Services,  
28 the Department of Health, the Department of Community Affairs,  
29 and the Department of Agriculture. The program is an optional  
30 filing method that provides eligible taxpayers tax returns using data  
31 already collected by the division from reports from employers and  
32 other sources. The division will then share income and other data,  
33 derived from W-2 and income tax forms, with the Department of  
34 Human Services, the Department of Health, the Department of  
35 Community Affairs, and the Department of Agriculture in order to  
36 identify and enroll individuals, including dependent minors, who  
37 may be eligible for certain social services programs offered by the  
38 State.

39  
40 5. (New section) a. For taxable years beginning on or after  
41 January 1, 2021, the division shall prepare, as part of the  
42 ReadyReturn Program, an electronic tax return for any taxpayer  
43 whose wages were reported by the taxpayer's employer to the  
44 division, using the data from that report to calculate the return. An  
45 eligible taxpayer may participate in the program by filing the tax

1 return prepared for the taxpayer pursuant to this section. A tax  
2 return prepared pursuant to this section shall include:

- 3 (1) a record of the taxpayer's wages for the taxable year; and  
4 (2) the tax liability of the taxpayer based on the income of the  
5 taxpayer for the taxable year.

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

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

- 13 (1) a description of the program;  
14 (2) the taxpayer's eligibility for participation in the program and  
15 the taxpayer's ability to view or file a tax return prepared for the  
16 taxpayer pursuant to the program; and  
17 (3) that the taxpayer's participation in the program is optional.

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

19 "Division" means the Division of Taxation in the Department of  
20 the Treasury.

21 "Eligible taxpayer" or "taxpayer" means any individual whose  
22 income in whole or in part is subject to the tax imposed by the  
23 "New Jersey Gross Income Tax Act," P.L.1976, c.47 (C.54A:1-  
24 1 et seq.) and whose wages were reported by the taxpayer's  
25 employer to the division.

26 "ReadyReturn Program" or "program" means the ReadyReturn  
27 Program established pursuant to section 4 of this act.

28

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

33

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

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

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

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

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

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

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

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

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

40 f. As used in this section,

41 "Supplemental Nutrition Assistance Program (SNAP)" means the  
42 New Jersey Supplemental Nutrition Assistance Program,  
43 established pursuant to the federal "Food and Nutrition Act of  
44 2008," Pub.L.110-246 (7 U.S.C. s.2011 et seq.).

45 "Work First New Jersey" means the program established  
46 pursuant to P.L.1997, c. 38 (C.44:10-55 et seq.) in accordance with



1 authorization received under Title IV of the federal "Personal  
2 Responsibility and Work Opportunity Reconciliation Act of 1996,"  
3 Pub.L.104-193 (8 U.S.C. s.1601 et seq.). Work First New Jersey  
4 includes the federal Temporary Assistance to Needy Families  
5 program and the State General Assistance program.  
6

7 8. (New section) a. Notwithstanding the provisions of any  
8 other law to the contrary, no later than January 1, 2021, the  
9 Commissioner of Health, in coordination with the Division of  
10 Taxation within the Department of the Treasury, and as part of the  
11 ReadyReturn program established pursuant to section 4 of  
12 P.L. , c. (C. ) (pending before the Legislature as this bill),  
13 shall utilize income and other data derived from W-2 and income  
14 tax forms, which shall be provided electronically by the division, to  
15 develop and implement an automated process to identify women,  
16 and their children under the age of five, who may be eligible for  
17 benefits under the Special Supplemental Nutrition Program for  
18 Women, Infants, and Children (WIC), established pursuant to the  
19 federal "Child Nutrition Act of 1966," Pub.L. 95-267  
20 (42 U.S.C. s. 1786).

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

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

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

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

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

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

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

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

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

42  
43 10. (New section) a. Notwithstanding the provisions of any  
44 other law to the contrary, no later than January 1, 2021, the  
45 Secretary of Agriculture, in coordination with the Division of  
46 Taxation within the Department of the Treasury and the

1 Commissioner of Education, and as part of the ReadyReturn  
2 program established pursuant to section 4 of P.L. , c. (C. )  
3 (pending before the Legislature as this bill), shall utilize income and  
4 other data derived from W-2 and income tax forms, which shall be  
5 provided electronically by the division, to develop and implement  
6 an automated process to identify and enroll individuals, including  
7 dependent minors, who may be eligible for nutrition assistance  
8 benefits, authorized pursuant to the federal “Healthy, Hunger-Free  
9 Kids Act of 2010,” Pub.L.111-296 (42 U.S.C., s.1751 et seq.), and  
10 food distribution programs authorized under the federal  
11 “Agriculture Improvement Act of 2018,” Pub.L.115-334. These  
12 programs include, but are not limited to:

- 13 (1) the National School Lunch Program;
- 14 (2) the School Breakfast Program;
- 15 (3) the Child and Adult Care Food Program;
- 16 (4) the Summer Food Service Program;
- 17 (5) the Emergency Food Assistance Program (TEFAP); and,
- 18 (6) any other nutrition assistance and food distribution programs  
19 administered by the department which the commissioner deems  
20 appropriate to include under this initiative.

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

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

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

45 e. The commissioner shall apply for such State plan  
46 amendments or waivers as may be necessary to implement the

1 provisions of this section and to continue to secure any available  
2 federal financial participation for the applicable nutrition assistance  
3 programs.

4 f. As used in this section,

5 “Child and Adult Care Food Program” means the federal  
6 program administered by the Food and Nutrition Service within the  
7 United States Department of Agriculture and authorized pursuant to  
8 the “Healthy, Hunger Free Kids Act of 2010,” Pub.L.111-296  
9 (42 U.S.C., s.1751 et seq.).

10 “Emergency Food Assistance Program (TEFAP)” means the  
11 federal food distribution program, established pursuant to the  
12 “Emergency Food Assistance Act of 1983,” Pub.L.98-8  
13 (7 U.S.C. s.7501 et seq.), which supports food banks, soup kitchens  
14 and other emergency feeding organizations that serve low-income  
15 Americans. TEFAP is administered at the federal level by the Food  
16 and Nutrition Service within the United States Department of  
17 Agriculture, and at the State level by the Department of Agriculture.

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

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

25 “Summer Food Service Program” means the program established  
26 under P.L.2017, c.387 (C.18A:33-23) in accordance with  
27 authorization received pursuant to the “Richard B. Russell National  
28 School Lunch Act,” Pub.L.79-396 (42 U.S.C. s.1751 et seq.).  
29

30 11. (New section) The Commissioner of Human Services,  
31 pursuant to the “Administrative Procedure Act,” P.L.1968, c.410  
32 (C.52:14B-1 et seq.), and in consultation with the State Treasurer,  
33 the Commissioner of Health, the Commissioner of Community  
34 Affairs, the Secretary of Agriculture, and the Commissioner of  
35 Education, shall adopt such rules and regulations necessary to  
36 implement the provisions of sections 7 through 10 of this act.  
37

38 12. (New section) There are appropriated, from the General  
39 Fund to the Department of the Treasury, such sums as are necessary  
40 to effectuate the purposes of this act. The State Treasurer is hereby  
41 authorized to allocate funds, from the total amount appropriated  
42 under this section, to the Department of Human Services, the  
43 Department of Health, the Department of Community Affairs and  
44 the Department of Agriculture to carry out each department’s  
45 responsibilities under the ReadyReturn program established

1 pursuant to section 4 of P.L. , c. (C. ) (pending before the  
2 Legislature as this bill).

3  
4 13. (New section) Sections 4 through 6 of this act will take  
5 effect immediately. Sections 7 through 11 of this act shall take  
6 effect on January 1, 2021, but the State Treasurer, the  
7 Commissioner of Human Services, the Commissioner of Health, the  
8 Commissioner of Community Affairs, the Secretary of Agriculture,  
9 and the Commissioner of Education may take such anticipatory  
10 administrative action in advance thereof as shall be necessary for  
11 the implementation of this act.

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13  
14 STATEMENT

15  
16 This bill establishes the ReadyReturn Program in the Division of  
17 Taxation in the Department of the Treasury, which will manage the  
18 program in partnership with the Department of Human Services, the  
19 Department of Health, the Department of Community Affairs, and  
20 the Department of Agriculture. The ReadyReturn Program, which  
21 is modeled after a pilot program that the State of California initiated  
22 in 2005, is an optional tax return filing method that provides  
23 eligible taxpayers tax returns using data already collected by the  
24 division from reports from employers and other sources. The  
25 division will then share income and other data, derived from W-2  
26 and income tax forms, with the Department of Human Services  
27 (DHS), the Department of Health (DOH), the Department of  
28 Community Affairs (DCA), and the Department of Agriculture  
29 (DOA) in order to routinely identify and enroll individuals,  
30 including dependent minors, who may be eligible for certain social  
31 services programs administered by the State.

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

44 Under the bill, for taxable years beginning on or after January 1,  
45 2021, the Division of Taxation in the Department of the Treasury is  
46 to prepare, as part of the ReadyReturn Program, an electronic tax

1 return for any taxpayer whose wages were reported by the  
2 taxpayer's employer to the division, using the data from that report  
3 to calculate the return. An eligible taxpayer may participate in the  
4 program by filing the tax return prepared for the taxpayer pursuant  
5 to the bill. A tax return prepared pursuant to the bill is to include: a  
6 record of the taxpayer's wages for the taxable year; and the tax  
7 liability of the taxpayer based on the income of the taxpayer for the  
8 taxable year.

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

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

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

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

39 In the case of an individual for whom an eligibility determination  
40 cannot be made based on the available information, the departments  
41 will initiate contact to: 1) notify the individual of their potential  
42 eligibility for assistance or services under one or more programs, 2)  
43 obtain any information needed to determine the individual's  
44 eligibility for these programs, 3) secure the individual's  
45 authorization to be provided social services through one or more

1 programs; and, 4) expeditiously enroll the individual in any social  
2 services programs for which the individual is eligible.

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

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

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