

ASSEMBLY, No. 5713

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED MAY 17, 2021

Sponsored by:

Assemblywoman AURA K. DUNN

District 25 (Morris and Somerset)

SYNOPSIS

Allows gross income tax deduction for charitable contributions to certain New Jersey-based charitable organizations during public health emergency.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT allowing a gross income tax deduction for charitable
2 contributions to certain New Jersey-based charitable
3 organizations during a public health emergency.
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. The deduction allowed pursuant to this section
12 shall not exceed \$10,000 for a married taxpayer filing a joint return
13 or an individual filing as head of household and \$5,000 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 while the Public Health Emergency
19 declared by the Governor in Executive Order No. 103 of 2020 is in
20 effect or whenever a Public Health Emergency, pursuant to the
21 "Emergency Health Powers Act," P.L.2005, c.222 (C.26:13-1 et
22 seq.), has been declared by the Governor and is in effect, and for 30
23 days after the conclusion of any current or future public health
24 emergencies.

25 "Qualified New Jersey-based charitable organization" means a
26 charitable organization that:

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

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

32 (3) provides services in this State.
33

34 2. This act shall take effect immediately and apply to charitable
35 contributions made on or after January 1, 2021.
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37

38 STATEMENT

39
40 This bill allows a New Jersey gross income tax deduction for
41 charitable contributions made to qualified New Jersey-based
42 charitable organizations.

43 Under this bill, New Jersey gross income taxpayers may deduct,
44 from gross income for the taxable year, charitable contributions
45 made during the exclusion period to a qualified New Jersey-based
46 charitable organization. The bill provides that the amount of the
47 deduction is limited to \$10,000 for joint filers and head of

1 households and \$5,000 for single filers, married taxpayers filing
2 separately, or surviving spouses.

3 The bill defines “qualified New Jersey-based charitable
4 organization” as a charitable organization that is registered pursuant
5 to the “Charitable Registration and Investigation Act,” or an
6 organization that is exempt from the registration requirements of
7 that act, and maintains an office, employs persons, and provides
8 services in this State. The bill also defines “exclusion period” as
9 the period during which the Public Health Emergency declared by
10 the Governor in Executive Order No. 103 of 2020 is in effect or
11 whenever a Public Health Emergency has been declared by the
12 Governor and is in effect, and for 30 days after the conclusion of
13 any current or future public health emergencies.