

**ASSEMBLY CONCURRENT
RESOLUTION No. 102**

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED FEBRUARY 3, 2020

Sponsored by:

Assemblyman DANIEL R. BENSON

District 14 (Mercer and Middlesex)

Assemblyman WAYNE P. DEANGELO

District 14 (Mercer and Middlesex)

SYNOPSIS

Proposes constitutional amendment to increase to \$500 veterans' property tax deduction.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 2/3/2020)

1 **A CONCURRENT RESOLUTION** proposing to amend Article VIII,
2 Section I, paragraph 3 of the Constitution of the State of New
3 Jersey.

4
5 **BE IT RESOLVED** *by the Senate of the State of New Jersey (the*
6 *General Assembly concurring):*

7
8 1. The following proposed amendment to the Constitution of
9 the State of New Jersey is agreed to:

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11 PROPOSED AMENDMENT

12
13 Amend Article VIII, Section I, paragraph 3 to read as follows:

14 3. a. Any citizen and resident of this State now or hereafter
15 honorably discharged or released under honorable circumstances
16 from active service, in time of war or other emergency as, from
17 time to time, defined by the Legislature, in any branch of the Armed
18 Forces of the United States shall be entitled, annually to a deduction
19 from the amount of any tax bill for taxes on real and personal
20 property, or both, including taxes attributable to a residential unit
21 held by a stockholder in a cooperative or mutual housing
22 corporation in the sum of \$50 or if the amount of any such tax bill
23 shall be less than \$50, to a cancellation thereof, except that the
24 deduction or cancellation shall be \$100 in tax year 2000, \$150 in
25 tax year 2001, \$200 in tax year 2002 and \$250 in each tax year
26 thereafter through 2020, \$300 in tax year 2021, \$350 in tax year
27 2022, \$400 in tax year 2023, \$450 in tax year 2024, and \$500 in tax
28 year 2025 and in each tax year thereafter. The deduction or
29 cancellation shall not be altered or repealed. Any person
30 hereinabove described who has been or shall be declared by the
31 United States Veterans Administration, or its successor, to have a
32 service-connected disability, shall be entitled to such further
33 deduction from taxation as from time to time may be provided by
34 law. The surviving spouse of any citizen and resident of this State
35 who has met or shall meet his or her death on active duty in time of
36 war or of other emergency as so defined in any such service shall be
37 entitled, during her widowhood or his widowerhood, as the case
38 may be, and while a resident of this State, to the deduction or
39 cancellation in this subsection provided for honorably discharged
40 veterans and to such further deduction as from time to time may be
41 provided by law. The surviving spouse of any citizen and resident
42 of this State who has had or shall hereafter have active service in
43 time of war or of other emergency as so defined in any branch of
44 the Armed Forces of the United States and who died or shall die
45 while on active duty in any branch of the Armed Forces of the

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 United States, or who has been or may hereafter be honorably
2 discharged or released under honorable circumstances from active
3 service in time of war or of other emergency as so defined in any
4 branch of the Armed Forces of the United States shall be entitled,
5 during her widowhood or his widowerhood, as the case may be, and
6 while a resident of this State, to the deduction or cancellation in this
7 subsection provided for honorably discharged veterans and to such
8 further deductions as from time to time may be provided by law.

9 b. A continuing care retirement community shall receive a
10 veterans' property tax deduction on behalf of eligible veterans. The
11 amount of the property tax deduction shall be the dollar amount of
12 the deduction multiplied by the number of eligible veterans
13 receiving the property tax deduction immediately prior to moving
14 into the continuing care retirement community. A person otherwise
15 eligible for the veterans' deduction who is a resident of a continuing
16 care retirement community shall receive the amount of the
17 deduction to the extent of the share of the taxes assessed against the
18 real property of the continuing care retirement community that is
19 attributable to the unit that the resident occupies. The continuing
20 care retirement community shall provide that amount as a payment
21 or credit to the resident. That payment or credit shall be made to
22 the resident no later than 30 days after the continuing care
23 retirement community receives the property tax bill on which the
24 credit appears. A veterans' property tax deduction shall not be paid
25 on behalf of any eligible veteran who resides in a continuing care
26 retirement community that is property tax-exempt. A resident
27 receiving a payment or credit pursuant to this subsection shall not
28 receive a veterans' property tax deduction on any other residence
29 owned in whole or in part by the resident, or any residence in which
30 the resident's spouse is living.

31 The surviving spouse of any citizen and resident of this State
32 who has met or shall meet his or her death on active duty in time of
33 war or of other emergency as so defined in any such service shall be
34 entitled, during her widowhood or his widowerhood, as the case
35 may be, and while a resident of this State, to the deduction in this
36 subsection provided for honorably discharged veterans. The
37 surviving spouse of any citizen and resident of this State who has
38 had or shall hereafter have active service in time of war or of other
39 emergency as so defined in any branch of the Armed Forces of the
40 United States and who died or shall die while on active duty in any
41 branch of the Armed Forces of the United States, or who has been
42 or may hereafter be honorably discharged or released under
43 honorable circumstances from active service in time of war or of
44 other emergency as so defined in any branch of the Armed Forces
45 of the United States shall be entitled, during her widowhood or his
46 widowerhood, as the case may be, and while a resident of this State,

1 to the deduction in this subsection provided for honorably
2 discharged veterans.
3 (cf: Article VIII, Section I, paragraph 3 amended effective
4 December 5, 2019)
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6 2. When this proposed amendment to the Constitution is finally
7 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it
8 shall be submitted to the people at the next general election
9 occurring more than three months after the final agreement and
10 shall be published at least once in at least one newspaper of each
11 county designated by the President of the Senate, the Speaker of the
12 General Assembly and the Attorney General, not less than three
13 months prior to the general election.
14

15 3. This proposed amendment to the Constitution shall be
16 submitted to the people at that election in the following manner and
17 form:

18 There shall be printed on each official ballot to be used at the
19 general election, the following:

20 a. In every municipality in which voting machines are not used,
21 a legend which shall immediately precede the question as follows:

22 If you favor the proposition printed below make a cross (X), plus
23 (+), or check (✓) in the square opposite the word "Yes." If you are
24 opposed thereto make a cross (X), plus (+) or check (✓) in the
25 square opposite the word "No."

26 b. In every municipality the following question:

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	YES	<p>CONSTITUTIONAL AMENDMENT TO INCREASE THE PROPERTY TAX DEDUCTION FOR VETERANS</p> <p>Shall the amendment to Article VIII, Section I, paragraph 3 of the State Constitution, agreed to by the Legislature, increasing from \$250 to \$500 over five years the annual deduction for veterans from real and personal property taxes, be approved?</p>
	NO	<p>INTERPRETIVE STATEMENT</p> <p>This proposed constitutional amendment would increase the veterans' property tax deduction from the current \$250 to: \$300 for calendar year 2021, \$350 for calendar year 2022, \$400 for calendar year 2023, \$450 for calendar year 2024 and \$500 for calendar year 2025 and for each year thereafter. The veterans' property tax deduction provided for in the State Constitution was last increased in 1999.</p>

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STATEMENT

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6 If approved by the voters of the State, this proposed
7 constitutional amendment would increase the veterans' property tax
8 deduction from the current \$250 to: \$300 for calendar year 2021,
9 \$350 for calendar year 2022, \$400 for calendar year 2023, \$450 for
10 calendar year 2024 and \$500 for calendar year 2025 and for each
11 year thereafter. The veterans' property tax deduction provided for
12 in the State Constitution was last increased in 1999, when the
13 amount of the annual deduction was raised from \$50 to \$250 over
14 four years.