

**ASSEMBLY CONCURRENT
RESOLUTION No. 109**

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED FEBRUARY 13, 2020

Sponsored by:

Assemblyman WAYNE P. DEANGELO

District 14 (Mercer and Middlesex)

Assemblyman DANIEL R. BENSON

District 14 (Mercer and Middlesex)

SYNOPSIS

Proposes constitutional amendment to exclude military disability income from the \$10,000 income limit for eligibility for the senior citizens and disabled persons property tax deduction.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 3/16/2020)

1 **A CONCURRENT RESOLUTION** proposing to amend Article VIII,
2 Section I, paragraph 4 of the New Jersey Constitution.

3
4 **BE IT RESOLVED** *by the General Assembly of the State of New*
5 *Jersey (the Senate concurring):*

6
7 1. The following proposed amendment to the Constitution of the
8 State of New Jersey is hereby agreed to:

9
10 PROPOSED AMENDMENT

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12 Amend Article VIII, Section I, paragraph 4 to read as follows:

13 4. The Legislature may, from time to time, enact laws granting
14 an annual deduction, from the amount of any tax bill for taxes on
15 the real property, and from taxes attributable to a residential unit in
16 a cooperative or mutual housing corporation, of any citizen and
17 resident of this State of the age of 65 or more years, or any citizen
18 and resident of this State less than 65 years of age who is
19 permanently and totally disabled according to the provisions of the
20 Federal Social Security Act, residing in a dwelling house owned by
21 him which is a constituent part of such real property, or residing in
22 a dwelling house owned by him which is assessed as real property
23 but which is situated on land owned by another or others, or
24 residing as tenant-shareholder in a cooperative or mutual housing
25 corporation, but no such deduction shall be in excess of \$160.00
26 with respect to any year prior to 1981, \$200.00 per year in 1981,
27 \$225.00 per year in 1982, and \$250.00 per year in 1983 and any
28 year thereafter and such deduction shall be restricted to owners
29 having an income not in excess of \$5,000.00 per year with respect
30 to any year prior to 1981, \$8,000.00 per year in 1981, \$9,000.00 per
31 year in 1982, and \$10,000.00 per year in 1983 and any year
32 thereafter, exclusive of benefits under any one of the following:

33 a. The Federal Social Security Act and all amendments and
34 supplements thereto;

35 b. Any other program of the federal government or pursuant to
36 any other federal law which provides benefits in whole or in part in
37 lieu of benefits referred to in, or for persons excluded from
38 coverage under, a. hereof including but not limited to the Federal
39 Railroad Retirement Act and federal pension, disability and
40 retirement programs; **[or]**

41 c. Pension, disability or retirement programs of any state or its
42 political subdivisions, or agencies thereof, for persons not covered
43 under a. hereof; provided, however, that the total amount of benefits
44 to be allowed exclusion by any owner under b. or c. hereof shall not
45 be in excess of the maximum amount of benefits payable to, and

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 allowable for exclusion by, an owner in similar circumstances under
2 a. hereof; or

3 d. Disability income paid by the United States Veterans
4 Administration to a veteran having a service-connected disability.

5 The surviving spouse of a deceased citizen and resident of the
6 State who during his or her life received a deduction pursuant to
7 this paragraph shall be entitled, so long as he or she shall remain
8 unmarried and a resident of the same dwelling house situated on the
9 same land with respect to which said deduction was granted, to the
10 same deduction, upon the same conditions, with respect to the same
11 real property or with respect to the same dwelling house which is
12 situated on land owned by another or others, or with respect to the
13 same cooperative or mutual housing corporation, notwithstanding
14 that said surviving spouse is under the age of 65 and is not
15 permanently and totally disabled, provided that said surviving
16 spouse is 55 years of age or older.

17 Any such deduction when so granted by law shall be granted so
18 that it will not be in addition to any other deduction or exemption,
19 except a deduction granted under authority of paragraph 3 of this
20 section, to which the said citizen and resident may be entitled, but
21 said citizen and resident may receive in addition any homestead
22 rebate or credit provided by law. The State shall annually reimburse
23 each taxing district in an amount equal to one-half of the tax loss to
24 the district resulting from the allowance of tax deductions pursuant
25 to this paragraph.

26 (cf: Article VIII, Section I, paragraph 4 amended effective
27 December 8, 1988)

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29 2. When this proposed amendment to the Constitution is finally
30 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it
31 shall be submitted to the people at the next general election
32 occurring more than three months after the final agreement and
33 shall be published at least once in at least one newspaper of each
34 county designated by the President of the Senate, the Speaker of the
35 General Assembly and the Secretary of State, not less than three
36 months prior to the general election.

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38 3. This proposed amendment to the Constitution shall be
39 submitted to the people at that election in the following manner and
40 form:

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

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

45 If you favor the proposition printed below make a cross (X), plus
46 (+), or check (✓) in the square opposite the word "Yes." If you are
47 opposed thereto make a cross (X), plus (+) or check (✓) in the
48 square opposite the word "No."

1 b. In every municipality the following question:
2

	YES	<p>CONSTITUTIONAL AMENDMENT TO EXCLUDE CERTAIN INCOME FROM ELIGIBILITY FOR SENIOR AND DISABLED PROPERTY TAX DEDUCTION</p> <p>Do you approve changing the Constitution to exempt certain income from the limit for the senior and disabled property tax deduction? Disability income paid to a veteran by the federal government would not count as income.</p>
	NO	<p>INTERPRETIVE STATEMENT</p> <p>This amendment would exempt certain income from the limit for the senior and disabled property tax deduction. A veteran with a service-connected disability may get payments from the federal government. Currently, a senior or disabled person who earns over \$10,000 per year does not get the deduction. This change would exclude these payments from the income limit and may allow more disabled veterans to receive this property tax deduction.</p>

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STATEMENT

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7 If approved by the voters of the State, this proposed
8 constitutional amendment would exclude from the calculation of
9 income for eligibility for the senior citizens and disabled persons
10 property tax deduction, disability income from the United States
11 Veterans Administration (USVA). This type of income is provided
12 by the USVA to veterans who have a service-connected disability.

13 Senior citizens and disabled persons who earn over \$10,000
14 annually, exclusive of Social Security benefits or any State or
15 federal program that provides benefits in lieu of Social Security
16 benefits, are not eligible to receive the senior and disabled property
17 tax deduction. This amendment would exclude these disability
18 payments from the calculation of income to qualify for that
19 deduction.