

**ASSEMBLY CONCURRENT
RESOLUTION No. 116**

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED FEBRUARY 13, 2020

Sponsored by:

Assemblyman JON M. BRAMNICK
District 21 (Morris, Somerset and Union)

Co-Sponsored by:

Assemblyman Thomson

SYNOPSIS

Proposes amendment to State Constitution to provide for elected Taxpayer Advocate.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 8/24/2020)

1 **A CONCURRENT RESOLUTION** proposing to amend Articles II and
2 VII of the Constitution of the State of New Jersey.

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 amendments to the Constitution of
8 the State of New Jersey is hereby agreed to:

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10 PROPOSED AMENDMENTS

11
12 a. Amend Article II, Section 1 of paragraph 1, to read as
13 follows:

14 1. General elections shall be held annually on the first Tuesday
15 after the first Monday in November; but the time of holding such
16 elections may be altered by law. The Governor, Lieutenant
17 Governor, Taxpayer Advocate, and members of the Legislature
18 shall be chosen at general elections. Local elective officers shall be
19 chosen at general elections or at such other times as shall be
20 provided by law.

21 (cf: Art. II, Sec. I, par. 1, amended effective January 17, 2006)

22
23 b. Amend Article VII by adding a Section IV to read as
24 follows:

25
26 SECTION IV

27
28 1. a. It shall be the mission of the Taxpayer Advocate to
29 empower taxpaying residents of the State by providing information
30 and advocacy on behalf of taxpaying residents with the goal of
31 minimizing the tax burden on residents. The Taxpayer Advocate
32 shall take steps deemed necessary or advisable to protect and
33 advance the interests of taxpaying residents of the State and to
34 inform them of matters that may be of interest to them.

35 b. The Taxpayer Advocate shall review proposed legislation
36 that imposes or increases any tax or fee or, in the judgment of the
37 Taxpayer Advocate, may increase State revenue from State
38 residents. For any such proposed legislation that is scheduled for
39 consideration by a legislative committee or, in the judgment of the
40 Taxpayer Advocate, is likely to be passed by the house of origin,
41 the Taxpayer Advocate shall make a recommendation and advocate
42 to the Legislature on behalf of the taxpaying residents of the State.

43 c. The Taxpayer Advocate shall review proposed rules and
44 regulations of Executive Branch departments and agencies that
45 may, in the judgment of the Taxpayer Advocate, increase State

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 revenue from State residents. For any such proposed rule or
2 regulation, the Taxpayer Advocate shall make a recommendation
3 and advocate to the relevant department or agency on behalf of the
4 taxpaying residents of the State.

5 d. The Taxpayer Advocate shall exercise the powers and duties
6 herein provided and such other powers and duties as may be
7 provided by law.

8 e. The Taxpayer Advocate shall devote full time to the duties
9 of the position and receive for services a salary which shall be
10 neither increased nor diminished during the period for which the
11 Taxpayer Advocate shall have been elected.

12 f. Candidates for the Taxpayer Advocate position shall not
13 associate or campaign with any political party; election ballots shall
14 have a clear separation between candidates for the Taxpayer
15 Advocate position and candidates for positions chosen by political
16 party.

17 g. The Taxpayer Advocate shall be elected by the legally
18 qualified voters of this State for a term of four years, beginning at
19 noon of the third Tuesday in January following the election for
20 Taxpayer Advocate.

21 h. A person who is a candidate for Taxpayer Advocate shall not
22 simultaneously seek election to another office. The Taxpayer
23 Advocate shall be at least 30 years old and have been a citizen and
24 resident of the State for at least four years.

25 i. In the event of a vacancy in the office of Taxpayer Advocate
26 resulting from any cause, the powers, duties, and benefits of office
27 shall devolve in such manner as shall be provided by law.

28 j. In the event of a vacancy in the office of Taxpayer
29 Advocate, a Taxpayer Advocate shall be elected to fill the
30 unexpired term of office at the next general election, unless the
31 vacancy occurs within 60 days immediately preceding a general
32 election in which case the Taxpayer Advocate shall be elected at the
33 second succeeding general election. A Taxpayer Advocate elected
34 for an unexpired term shall assume office immediately upon
35 election. No election to fill an unexpired term shall be held in any
36 year in which a Taxpayer Advocate is to be elected for a full term.

37
38 2. When this proposed amendment to the Constitution is finally
39 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it
40 shall be submitted to the people at the next general election
41 occurring more than three months after the final agreement and
42 shall be published at least once in at least one newspaper of each
43 county designated by the President of the Senate, the Speaker of the
44 General Assembly and the Secretary of State, not less than three
45 months prior to the general election.

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3. This proposed amendment to the Constitution shall be submitted to the people at that election in the following manner and form:
- There shall be printed on each official ballot to be used at the general election, the following:
- a. In every municipality in which voting machines are not used, a legend which shall immediately precede the question as follows:
- If you favor the proposition printed below make a cross (X), plus (+), or check (✓) in the square opposite the word "Yes." If you are opposed thereto make a cross (X), plus (+) or check (✓) in the square opposite the word "No."
- b. In every municipality the following question:

	YES	<p>CONSTITUTIONAL AMENDMENT PROVIDING FOR ELECTION OF TAXPAYER ADVOCATE</p> <p>Do you approve amending the Constitution to provide for the election of a Taxpayer Advocate? The Taxpayer Advocate would be chosen by the voters every four years.</p>
	NO	<p>INTERPRETIVE STATEMENT</p> <p>This proposed amendment would provide for the election of a Taxpayer Advocate.</p> <p>The Taxpayer Advocate would protect and promote the interests of taxpaying residents of the State with the goal of minimizing the tax burden on residents. This would include providing information to the public. It would also include reviewing proposed laws and rules and making recommendations based on how those proposed laws and rules may affect taxpayers.</p> <p>Elections for a Taxpayer Advocate would be at the same time as elections for the Governor.</p>

SCHEDULE

The first election of the Taxpayer Advocate shall take place at the gubernatorial election following adoption of this constitutional amendment.

STATEMENT

This concurrent resolution proposes a constitutional amendment to elect a non-partisan Taxpayer Advocate. The Taxpayer Advocate would be elected by popular vote at gubernatorial elections for four year terms.

The mission of the Taxpayer Advocate would be to empower taxpaying residents of the State by providing advocacy and information with the goal of minimizing the tax burden on State residents. The Taxpayer Advocate would take steps deemed necessary or advisable to protect and advance the interests of taxpaying residents of the State and inform taxpayers of matters that may be of interest to them.

The Taxpayer Advocate would be required to analyze proposed laws and regulations that may increase the tax burden of residents of the State. The Taxpayer Advocate would then make a recommendation and advocate to the relevant authority on behalf of taxpaying residents of the State.

Through this position, New Jersey taxpayers would have an advocate to represent their interests before the Legislature and Executive agencies.