

**ASSEMBLY CONCURRENT
RESOLUTION No. 26**

STATE OF NEW JERSEY

219th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

Sponsored by:

Assemblyman SEAN T. KEAN

District 30 (Monmouth and Ocean)

Assemblyman CHRISTOPHER P. DEPHILLIPS

District 40 (Bergen, Essex, Morris and Passaic)

Co-Sponsored by:

Assemblymen Benson, DeAngelo, Thomson, Catalano, McGuckin,

Assemblywoman Gove and Assemblyman Rumpf

SYNOPSIS

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

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



(Sponsorship Updated As Of: 11/8/2021)

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

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

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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**

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

14 3. 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 in 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 2012, \$300 in tax year 2013, \$350 in tax year
27 2014, \$400 in tax year 2015, \$450 in tax year 2016, and \$500 in tax
28 year 2017 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29 cancellation shall not be altered or repealed.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 paragraph provided in 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 paragraph provided in honorably discharged veterans and to such
8 further deductions as from time to time may be provided by law.
9 (cf: Article VIII, Section I, paragraph 3 amended effective
10 December 2, 1999)

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12 2. When this proposed amendment to the Constitution is finally
13 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it
14 shall be submitted to the people at the next general election
15 occurring more than three months after the final agreement and
16 shall be published at least once in at least one newspaper of each
17 county designated by the President of the Senate, the Speaker of the
18 General Assembly and the Secretary of State, not less than three
19 months prior to the general election.

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21 3. This proposed amendment to the Constitution shall be
22 submitted to the people at that election in the following manner and
23 form:

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

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

28 If you favor the proposition printed below make a cross (X), plus
29 (+), or check (✓) in the square opposite the word "Yes." If you are
30 opposed thereto make a cross (X), plus (+) or check (✓) in the
31 square opposite the word "No."

32 b. In every municipality the following question:

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	YES	<p>CONSTITUTIONAL AMENDMENT TO INCREASE THE AMOUNT OF THE PROPERTY TAX DEDUCTION TO VETERANS</p> <p>Do you approve the amendment to Article VIII, Section I, paragraph 3 of the State Constitution, agreed to by the Legislature, that would increase, from \$250 to \$500 over five years, the amount of the annual property tax deduction to veterans?</p>
	NO	<p>INTERPRETIVE STATEMENT</p> <p>This proposed constitutional amendment would increase the amount of the veterans' property tax deduction, beginning in 2013. The amount of the deduction is currently \$250. This proposed amendment would increase the amount of the deduction to \$300 in 2013, \$350 in 2014, \$400 in 2015, \$450 in 2016, and \$500 in 2017 and in each year thereafter. The amount of the veterans' property tax deduction was last increased in 1999.</p>

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STATEMENT

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If approved by the voters of the State, this proposed constitutional amendment would increase the veterans' property tax deduction over a period of five tax years from the current \$250 to: \$300 in 2013, \$350 in 2014, \$400 in 2015, \$450 in 2016, and \$500 in 2017 and in each year thereafter. The amount of the veterans' property tax deduction was last increased in 1999, when the amount of the annual deduction was raised from \$50 to \$250 over four years.