

**ASSEMBLY CONCURRENT
RESOLUTION No. 28**

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 EDWARD H. THOMSON

District 30 (Monmouth and Ocean)

Co-Sponsored by:

Assemblymen Peters, Rooney, Clifton, DePhillips, Assemblywoman

DiMaso, Assemblymen Space and Wirths

SYNOPSIS

Proposes constitutional amendment permitting Gold Star families to receive veteran's property tax deduction.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



1 **A CONCURRENT RESOLUTION** to amend Article VIII, Section I,
2 paragraph 5 of the Constitution of New Jersey.

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

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

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10 PROPOSED AMENDMENT

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

13 3. Any citizen and resident of this State now or hereafter
14 honorably discharged or released under honorable circumstances
15 from active service, in time of war or other emergency as, from
16 time to time, defined by the Legislature, in any branch of the Armed
17 Forces of the United States shall be entitled, annually to a deduction
18 from the amount of any tax bill for taxes on real and personal
19 property, or both, including taxes attributable to a residential unit
20 held by a stockholder in a cooperative or mutual housing
21 corporation, in the sum of \$50 or if the amount of any such tax bill
22 shall be less than \$50, to a cancellation thereof, except that the
23 deduction or cancellation shall be \$100 in tax year 2000, \$150 in
24 tax year 2001, \$200 in tax year 2002 and \$250 in each tax year
25 thereafter. The deduction or cancellation shall not be altered or
26 repealed. Any person hereinabove described who has been or shall
27 be declared by the United States Veterans Administration, or its
28 successor, to have a service-connected disability, shall be entitled to
29 such further deduction from taxation as from time to time may be
30 provided by law. The surviving spouse of any citizen and resident
31 of this State who has met or shall meet his or her death on active
32 duty in time of war or of other emergency as so defined in any such
33 service shall be entitled, during her widowhood or his
34 widowerhood, as the case may be, and while a resident of this State,
35 to the deduction or cancellation in this paragraph provided for
36 honorably discharged veterans and to such further deduction as
37 from time to time may be provided by law. The surviving spouse of
38 any citizen and resident of this State who has had or shall hereafter
39 have active service in time of war or of other emergency as so
40 defined in any branch of the Armed Forces of the United States and
41 who died or shall die while on active duty in any branch of the
42 Armed Forces of the United States, or who has been or may
43 hereafter be honorably discharged or released under honorable
44 circumstances from active service in time of war or of other
45 emergency as so defined 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 shall be entitled, during her widowhood or his
2 widowerhood, as the case may be, and while a resident of this State,
3 to the deduction or cancellation in this paragraph provided for
4 honorably discharged veterans and to such further deductions as
5 from time to time may be provided by law. In addition to any other
6 benefit authorized by this paragraph, the parent, brother, sister,
7 child, legal guardian, or other legal custodian, residing in this State,
8 whether of whole or half blood or by adoption, of a member of the
9 armed services who died while on active duty for the United States
10 or as a result of injuries sustained while on active duty for the
11 United States shall be entitled to the deduction or cancellation
12 established in this paragraph for honorably discharged veterans as
13 from time to time may be provided by law. This deduction shall be
14 limited to one per family, as provided by law. Priority among
15 family members eligible for the deduction shall be provided by law.
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17 2. When this proposed amendment to the Constitution is finally
18 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it
19 shall be submitted to the people at the next general election
20 occurring more than three months after the final agreement and
21 shall be published at least once in at least one newspaper of each
22 county designated by the President of the Senate, the Speaker of the
23 General Assembly and the Secretary of State, not less than three
24 months prior to the general election.
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26 3. This proposed amendment to the Constitution shall be
27 submitted to the people at that election in the following manner and
28 form:

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

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

33 If you favor the proposition printed below make a cross (X), plus
34 (+), or check (✓) in the square opposite the word "Yes." If you are
35 opposed thereto make a cross (X), plus (+) or check (✓) in the
36 square opposite the word "No."

37 b. In every municipality the following question:

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	YES	<p>CONSTITUTIONAL AMENDMENT TO PERMIT VETERAN’S PROPERTY TAX DEDUCTION FOR A SURVIVING FAMILY MEMBER</p> <p>Do you approve amending the Constitution to revise the veteran’s property tax deduction program to include a family member of a deceased veteran? The deduction would be available to the parent, brother, sister, child, legal guardian, or other legal custodian of a member of the armed services who died while on active duty for the United States, or as a result of injuries sustained while on active duty.</p> <p>The deduction would be equal to those already authorized for certain veterans. Only one new deduction would be allowed per family, as provided by law. The deduction would be \$250.</p>
	NO	<p>INTERPRETIVE STATEMENT</p> <p>This constitutional amendment would extend the veteran’s property tax deduction to a family member of a deceased veteran. The deduction would be available to the parent, brother, sister, child, legal guardian, or other legal custodian, of a member of the armed services who died while on active duty for the United States, or as a result of injuries sustained while on active duty for the United States.</p> <p>The deduction would be equal to those already authorized for certain veterans. One new deduction would be allowed per family. The priority for the deduction among eligible family members would be established by law. The deduction would be \$250. Unmarried surviving spouses of deceased veterans are already eligible for the benefit.</p>

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STATEMENT

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This constitutional amendment would extend the veteran’s property tax deduction, currently \$250 per year, to Gold Star

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1 families. The deduction would be equal to those already authorized
2 for honorably discharged wartime veterans. A Gold Star Family in
3 this context is the parent, brother, sister, child, legal guardian, or
4 other legal custodian of a member of the armed services who died
5 while on active duty for the United States. Unmarried surviving
6 spouses of such veterans are already eligible for the benefit. Under
7 the amendment, only one deduction would be permitted per Gold
8 Star Family, and the priority for the deduction among eligible
9 family members would be established by law.