

**ASSEMBLY CONCURRENT
RESOLUTION No. 46**

STATE OF NEW JERSEY

219th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

Sponsored by:

Assemblyman VINCENT MAZZEO

District 2 (Atlantic)

Assemblyman JOHN ARMATO

District 2 (Atlantic)

Co-Sponsored by:

Assemblyman Houghtaling, Assemblywomen Downey and Murphy

SYNOPSIS

Proposes constitutional amendment to give \$250 property tax deduction to law enforcement officers who have sustained permanent disability.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



1 **A CONCURRENT RESOLUTION** proposing to amend Article VIII,
2 Section I, of the New Jersey Constitution by adding a new
3 paragraph 8 thereto
4

5 **BE IT RESOLVED** *by the General Assembly of the State of New*
6 *Jersey (the Senate concurring):*
7

8 1. The following proposed amendment to the Constitution of
9 the State of New Jersey is agreed to:
10

11 **PROPOSED AMENDMENT**
12

13 Amend Article VIII, Section I by adding a new paragraph 8 to
14 read as follows:

15 8. The Legislature shall enact a law granting to any law
16 enforcement officer, as that term may be defined by the Legislature,
17 who has sustained a permanent disability as the direct result of his
18 or her employment as a law enforcement officer, an annual
19 deduction of \$250 from the amount of any property tax bill for
20 property taxes on the primary residence owned by that person,
21 including taxes attributable to a residential unit in a cooperative or
22 mutual housing corporation. A law enforcement officer's
23 permanent disability does not have to be a total disability in order
24 for the officer to receive this property tax deduction.

25 The law so enacted shall extend that \$250 property tax deduction
26 to the surviving spouse of the person who, during his or her life,
27 received a deduction pursuant to this paragraph, as long as the
28 surviving spouse remains unmarried and a resident of the same
29 primary residence, provided that the surviving spouse is 65 years of
30 age or older.
31

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

41 3. This proposed amendment to the Constitution shall be
42 submitted to the people at that election in the following manner and
43 form:

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

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

1 If you favor the proposition printed below make a cross (X), plus
2 (+), or check (✓) in the square opposite the word "Yes." If you are
3 opposed thereto make a cross (X), plus (+) or check (✓) in the
4 square opposite the word "No."
5 b. In every municipality the following question:
6

Table with 3 columns: YES, NO, and the question text. The YES column contains the text 'PROPERTY TAX DEDUCTION FOR LAW ENFORCEMENT OFFICERS WITH A PERMANENT DISABILITY' and the question 'Do you approve amending the Constitution to give an annual property tax deduction to law enforcement officers who have sustained a permanent disability? The deduction would be \$250. The surviving spouse would receive the deduction after the officer's death.' The NO column contains the text 'INTERPRETIVE STATEMENT' and the explanatory text 'This amendment would give an annual property tax deduction to law enforcement officers who have sustained a permanent disability and the officer's surviving spouse. The deduction would be \$250. Officers would have to be disabled due to the law enforcement service. The disability does not have to be a total disability, but would have to be permanent. Officers would have to own real property in order to receive this deduction.'

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8
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STATEMENT

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11 If approved by the voters of the State, this proposed
12 constitutional amendment would provide an annual \$250 property
13 tax deduction to law enforcement officers who have been
14 permanently disabled as the result of their law enforcement service,
15 and to their surviving spouses.
16 The proposed amendment directs the Legislature to define the
17 "law enforcement officers" eligible to receive the \$250 property tax
18 deduction.
19 Proposes constitutional amendment to give \$250 property tax
20 deduction to law enforcement officers who have sustained
21 permanent disability.