

ASSEMBLY JOINT RESOLUTION

No. 61

STATE OF NEW JERSEY

219th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

Sponsored by:

Assemblyman JON M. BRAMNICK

District 21 (Morris, Somerset and Union)

SYNOPSIS

Designates second Tuesday of January each year as “Respect the Taxpayer Day.”

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



1 **A JOINT RESOLUTION** designating the second Tuesday of January
2 each year as “Respect the Taxpayer Day” in New Jersey.
3
4 **WHEREAS**, Thursday, May 3rd was New Jersey’s “Tax Freedom
5 Day” for 2018, which is the day on which New Jersey taxpayers
6 have collectively, since the first day of the calendar year, earned
7 enough money to afford to pay all of the State’s taxes for the
8 year, according to the Tax Foundation; only New York taxpayers
9 have to work a greater number of days each year to afford state
10 taxes; and
11 **WHEREAS**, New Jersey residents are forced to pay the second
12 highest state and local tax burden in the country, according to a
13 2015 analysis conducted by Forbes; and
14 **WHEREAS**, New Jersey residents also continue to suffer the worst
15 property tax burden in the country, as chronicled in every annual
16 analysis conducted by WalletHub since it began ranking states by
17 property tax levy in 2015; and
18 **WHEREAS**, New Jersey registered voters selected our highest-in-
19 the-nation property taxes as, by far, the single most important
20 concern facing the State, according to a 2017 Monmouth
21 University poll; and
22 **WHEREAS**, New Jersey was ranked as the state with the worst
23 business tax climate in the country, according to the Tax
24 Foundation’s 2019 State Business Tax Climate Index; a
25 distressing distinction held since 2015; and
26 **WHEREAS**, The Tax Foundation, furthermore, recently admonished
27 New Jersey for being hampered by some of the highest property
28 tax burdens in the country, recently implementing the second
29 highest-rate corporate income tax in the country, levying an
30 inheritance tax, and maintaining some of the nation’s worst
31 structured individual income taxes; and
32 **WHEREAS**, New Jersey has also been ranked as the worst state for
33 small business taxes, according to a 2017 Business News Daily
34 report; and
35 **WHEREAS**, Since 2002, New Jersey residents have been burdened
36 with more than 115 new or increased taxes and fees; and
37 **WHEREAS**, Estimates of the cost of tax increases enacted in 2018
38 alone include: \$200 million in new sales and use taxes for online
39 purchases; \$15 million in new taxes on rentals of vacation rooms;
40 \$12 million in new taxes on the use of ride-sharing services;
41 \$300 million increase to the gross income tax; \$17 million in
42 new taxes on electronic cigarettes; and nearly \$1 billion in
43 increased taxes on businesses, much of which will be passed on
44 to and borne by consumers; and
45 **WHEREAS**, Previous tax increases include: curtailing the ability of
46 taxpayers to deduct property taxes from income tax obligations;
47 increasing the sales and use tax rate and expanding the tax base
48 to a dozen new areas, including software and magazines; new

1 taxes on energy, alcoholic beverages, health insurance, health
2 care facilities and nursing homes, automobiles, tires, pensions,
3 phone bills, and hotel room rentals; and four separate increases in
4 taxes related to selling one's home; and

5 **WHEREAS**, The Legislature convenes on the second Tuesday in
6 January of each even-numbered year; it is therefore appropriate
7 that legislators be reminded of the pressing need to respect
8 taxpayers as each new legislative session begins; now, therefore,
9

10 **BE IT RESOLVED** by the Senate and General Assembly of the
11 State of New Jersey:
12

13 1. The second Tuesday in January of each year is hereby
14 designated as "Respect the Taxpayer Day" in New Jersey, in order
15 to raise awareness of the State's increasingly onerous tax burden
16 and to remind legislators of the need to alleviate the tax burden
17 borne by State residents.
18

19 2. The Governor is respectfully requested to annually issue a
20 proclamation that recognizes "Respect the Taxpayer Day" and to
21 call upon the public officials and citizens of this State to observe
22 the day with appropriate activities and programs.
23

24 3. This joint resolution shall take effect immediately.
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STATEMENT

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29 This joint resolution designates the second Tuesday of January in
30 each year as "Respect the Taxpayer Day."

31 New Jersey is consistently ranked as the state with the highest, or
32 one of the highest, tax burdens in the country, across the spectrum
33 of State taxes, including: property taxes; the corporation business
34 tax; the gross income tax; taxes on a multitude of goods and
35 services; and inheritance taxes. In fact, 2018 alone saw new taxes
36 levied on ridesharing, vacation rentals, online purchases, electronic
37 cigarettes, as well as increases in the State's corporate and income
38 taxes. These taxes not only result in billions of dollars each year
39 being taken from the pockets of hardworking taxpayers, but the
40 increasing burden has also resulted in businesses and families
41 leaving New Jersey for lower-tax states.

42 Accordingly, this joint resolution designates the second Tuesday
43 of January in each year as a day for legislators to reflect on the
44 increasingly onerous tax burden borne by New Jersey residents.
45 This date is particularly significant because, in every even-
46 numbered year, the second Tuesday in January is the date on which
47 the Legislature convenes to begin its new session and debate the
48 policies and priorities that should guide decision-making. The

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- 1 obligation of the State's elected officials to respect taxpayers should
- 2 be forefront in the minds of all policymakers.