§1 - C.54A:6-32
§2 - Note

P.L. 2020, CHAPTER 93, ***approved September 28, 2020***
Senate Committee Substitute for
Senate, Nos. 2050 and 2090

AN ACT excluding United States Armed Services combat zone pay from gross income taxation, and supplementing Title 54A of the New Jersey Statutes.

BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey:*

1. Gross income shall not include amounts received as combat zone compensation by members of the Armed Forces of the United States that is excluded from federal taxable income pursuant to section 112 of the federal Internal Revenue Code of 1986, 26 U.S.C. s.112.

2. This act shall take effect immediately and apply to taxable years beginning on or after January 1 next following the date of enactment.

Excludes Armed Services combat zone pay from gross income taxation.