

SENATE, No. 147

STATE OF NEW JERSEY

219th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

Sponsored by:

Senator GERALD CARDINALE

District 39 (Bergen and Passaic)

Senator NICHOLAS P. SCUTARI

District 22 (Middlesex, Somerset and Union)

Co-Sponsored by:

Senators T.Kean and Bateman

SYNOPSIS

Provides gross income tax credits for certain taxpayers who provide blood donations.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



1 **AN ACT** providing credits against the gross income tax for certain
2 blood donors, and supplementing chapter 4 of Title 54A of the
3 New Jersey Statutes.

4
5 **BE IT ENACTED** by the Senate and General Assembly of the State
6 of New Jersey:

7
8 1. a. A taxpayer shall be allowed a credit against the tax
9 otherwise due under the “New Jersey Gross Income Tax Act,”
10 N.J.S.54A:1-1 et seq., in an amount equal to \$100 per taxable year
11 if the taxpayer makes four or more blood donations, as defined by
12 this section, through a blood bank operator licensed under P.L.1963,
13 c.33 (C.26:2A-1 et seq.) or a hospital licensed under P.L.1971,
14 c.136 (C.26:2H-1 et seq.) that maintains blood donor facilities and
15 provides blood donation services to the public. For purposes of this
16 section, one “blood donation” equals one whole blood donation,
17 platelet donation, or plasma donation; one double red cell donation
18 shall be considered two blood donations.

19 b. A credit allowed under this section shall be claimed for the
20 taxable year in which four or more blood donations occur.

21 c. If the amount of credit allowed pursuant to subsection a. of
22 this section for a taxable year, together with any other payments or
23 credits against the tax, reduces the tax liability otherwise due for the
24 taxable year to zero, any amount of credit remaining shall be paid to
25 the taxpayer as a refund of an overpayment of tax pursuant to
26 N.J.S.54A:9-7; provided, however, that subsection (f) of that
27 section, concerning the allowance of interest, shall not apply.

28 d. The director shall promulgate procedures and forms by
29 which licensed blood bank operators and hospitals shall certify that
30 a taxpayer has qualified for the credit under this section.

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32 2. This act shall take effect immediately and shall apply to
33 taxable years beginning on or after January 1, 2017.

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36 **STATEMENT**

37
38 This bill creates a \$100 gross income tax credit for taxpayers
39 who donate blood, platelets, or plasma at least four times in a
40 taxable year.

41 The State has sought to encourage residents to make regular
42 blood donations. The need for blood is ever-present, and simply
43 put, it saves lives. Donations are used to aid individuals battling
44 cancer, trauma victims, surgical patients, premature infants, and
45 American soldiers serving in battlefields. According to the
46 American Red Cross, every two seconds someone in the United
47 States is in need of blood, though less than 5 percent of the

1 American population that is eligible to donate blood actually does
2 so each year.

3 To be eligible for this credit, a taxpayer must, for a taxable year,
4 (1) make four donations of whole blood, platelets, or plasma;
5 (2) make two double red cell donations (since the donor must wait
6 twice as long to donate again after a double red cell donation); or
7 (3) make a combination thereof that equals four blood donations.

8 The bill requires the Director of the Division of Taxation to
9 promulgate procedures and forms that the donors could use to
10 verify, for tax purposes, that the requisite number of donations have
11 been made.

12 Cord blood banks are not covered by this proposal.