

SENATE, No. 460

STATE OF NEW JERSEY
219th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

Sponsored by:

Senator MICHAEL J. DOHERTY

District 23 (Hunterdon, Somerset and Warren)

SYNOPSIS

Extends property tax benefit to veterans who performed active service in U.S. Armed Forces during Cold War.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



1 **AN ACT** extending the property tax benefit to certain veterans and
2 amending P.L.1963, c.171

3

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

6

7 1. Section 1 of P.L.1963, c.171 (C.54:4-8.10) is amended to
8 read as follows:

9 1. (a) "Active service in time of war" means active service by
10 a person, while in the United States Armed Forces, at some time
11 during one of the following periods:

12 Operation "Iraqi Freedom", on or after the date the President of
13 the United States or the United States Secretary of Defense
14 designates as the inception date of that operation, who served in
15 Iraq or in another area in the region in direct support of that
16 operation for a period, continuously or in the aggregate, of at least
17 14 days in such active service commencing on or before the date the
18 President of the United States or the United States Secretary of
19 Defense designates as the termination date of that operation;
20 provided, that any person receiving an actual service-incurred injury
21 or disability while engaged in such service shall be classed as a
22 veteran whether or not that person has completed the 14 days'
23 service as herein provided;

24 The period of rescue and recovery of the victims of the terrorist
25 attack on the World Trade Center in New York, New York, on
26 September 11, 2001, who served on the pile of rubble that resulted
27 from the attacks on the World Trade Center in direct support of that
28 rescue and recovery effort for a period, continuously or in the
29 aggregate, of at least 14 days in such active service commencing on
30 September 11, 2001 and ending on May 30, 2002; provided, that
31 any person receiving an actual service-incurred injury or disability
32 while engaged in such service shall be classed as a veteran whether
33 or not that person has completed the 14 days' service as herein
34 provided;

35 Operation "Enduring Freedom", on or after September 11, 2001,
36 who served in a theater of operation and in direct support of that
37 operation for a period, continuously or in the aggregate, of at least
38 14 days in such active service commencing on or before the date the
39 President of the United States or the United States Secretary of
40 Defense designates as the termination date of that operation;
41 provided, that any person receiving an actual service-incurred injury
42 or disability while engaged in such service shall be classed as a
43 veteran whether or not that person has completed the 14 days'
44 service as herein provided;

45 Operation "Restore Hope" in Somalia, on or after December 5,

**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 1992, or the date of inception of that operation as proclaimed by the
2 President of the United States or Congress, whichever date is
3 earliest, who has served in Somalia or on board any ship actively
4 engaged in patrolling the territorial waters of that nation for a
5 period, continuously or in the aggregate, of at least 14 days in such
6 active service commencing on or before March 31, 1994; provided
7 that any person receiving an actual service-incurred injury or
8 disability shall be classed as a veteran whether or not that person
9 has completed the 14-day service as herein provided;

10 Operations "Joint Endeavor" and "Joint Guard" in the Republic
11 of Bosnia and Herzegovina, on or after November 20, 1995, who
12 served in such active service in direct support of one or both of the
13 operations for at least 14 days, continuously or in the aggregate,
14 commencing on or before June 20, 1998, and (1) was deployed in
15 that nation or in another area in the region, or (2) was on board a
16 United States naval vessel operating in the Adriatic Sea, or (3)
17 operated in airspace above the Republic of Bosnia and
18 Herzegovina; provided that any person receiving an actual service-
19 incurred injury or disability shall be classed as a veteran whether or
20 not that person completed the 14-day service requirement;

21 Operation Northern Watch and Operation Southern Watch, on or
22 after August 27, 1992, or the date of inception of that operation, as
23 proclaimed by the President of the United States, Congress or
24 United States Secretary of Defense, whichever date of inception is
25 earliest, who served in the theater of operation, including in the
26 Arabian peninsula and the Persian Gulf, and in direct support of that
27 operation for a period, continuously or in the aggregate, of at least
28 14 days in such active service, commencing on or before the date of
29 termination as proclaimed by the President of the United States,
30 Congress or United States Secretary of Defense, whichever date of
31 termination is the latest; provided, that any person receiving an
32 actual service-incurred injury or disability while engaged in such
33 service shall be classed as a veteran whether or not that person has
34 completed the 14 days' service as herein provided;

35 Operation "Desert Shield/Desert Storm" mission in the Arabian
36 peninsula and the Persian Gulf, on or after August 2, 1990 or the
37 date of inception of that operation, as proclaimed by the President
38 of the United States or Congress, whichever date of inception is
39 earliest, who has served in the Arabian peninsula or on board any
40 ship actively engaged in patrolling the Persian Gulf for a period,
41 continuous or in the aggregate, of at least 14 days commencing on
42 or before the date of termination of that mission, as proclaimed by
43 the President of the United States or Congress, whichever date of
44 termination is the latest, in such active service; provided, that any
45 person receiving an actual service-incurred injury or disability shall
46 be classed as a veteran whether or not that person has completed the
47 14 days' service as herein provided;

1 The Panama peacekeeping mission, on or after December 20,
2 1989 or the date of inception of that mission, as proclaimed by the
3 President of the United States or Congress, whichever date of
4 inception is earliest, who has served in Panama or on board any ship
5 actively engaged in patrolling the territorial waters of that nation for
6 a period, continuous or in the aggregate, of at least 14 days
7 commencing on or before January 31, 1990 or the date of
8 termination of that mission, as proclaimed by the President of the
9 United States or Congress, whichever date of termination is the
10 latest, in such active service; provided, that any person receiving an
11 actual service-incurred injury or disability shall be classed as a
12 veteran whether or not that person has completed the 14 days'
13 service as herein provided;

14 The Grenada peacekeeping mission, on or after October 23,
15 1983, who has served in Grenada or on board any ship actively
16 engaged in patrolling the territorial waters of that nation for a
17 period, continuous or in the aggregate, of at least 14 days
18 commencing on or before November 21, 1983 or the date of
19 termination of that mission as proclaimed by the President of the
20 United States or Congress, whichever date of termination is the
21 latest, in such active service; provided, that any person receiving an
22 actual service-incurred injury or disability shall be classed as a
23 veteran whether or not that person has completed the 14 days'
24 service as herein provided;

25 The Lebanon peacekeeping mission, on or after September 26,
26 1982, who has served in Lebanon or on board any ship actively
27 engaged in patrolling the territorial waters of that nation for a
28 period, continuous or in the aggregate, of at least 14 days
29 commencing on or before December 1, 1987 or the date of
30 termination of that mission, as proclaimed by the President of the
31 United States or Congress, whichever date of termination is the
32 latest, in such active service; provided, that any person receiving an
33 actual service-incurred injury or disability shall be classed as a
34 veteran whether or not that person has completed the 14 days'
35 service as herein provided;

36 The Vietnam conflict, December 31, 1960, to May 7, 1975;

37 The Lebanon crisis, on or after July 1, 1958, who has served in
38 Lebanon or on board any ship actively engaged in patrolling the
39 territorial waters of that nation for a period, continuous or in the
40 aggregate, of at least 14 days commencing on or before November
41 1, 1958 or the date of termination of that conflict, as proclaimed by
42 the President of the United States or Congress, whichever date of
43 termination is the latest, in such active service; provided, that any
44 person receiving an actual service-incurred injury or disability shall
45 be classed as a veteran whether or not that person has completed the
46 14 days' service as herein provided;

47 The Korean conflict, June 23, 1950 to January 31, 1955;

48 The Cold War, February 4, 1945 to December 25, 1991;

- 1 World War II, September 16, 1940 to December 31, 1946;
2 World War I, April 6, 1917 to November 11, 1918, and in the
3 case of service with the United States military forces in Russia,
4 April 6, 1917 to April 1, 1920;
5 Spanish-American War, April 21, 1898 to August 13, 1898;
6 Civil War, April 15, 1861 to May 26, 1865; or, as to any
7 subsequent war, during the period from the date of declaration of
8 war to the date on which actual hostilities shall cease.
- 9 (b) "Assessor" means the assessor, board of assessors or any
10 other official or body of a taxing district charged with the duty of
11 assessing real and personal property for the purpose of general
12 taxation.
- 13 (c) "Collector" means the collector or receiver of taxes of a
14 taxing district.
- 15 (d) "Honorably discharged or released under honorable
16 circumstances from active service in time of war," means and
17 includes every form of separation from active, full-time duty with
18 military or naval pay and allowances in some branch of the Armed
19 Forces of the United States in time of war, other than those marked
20 "dishonorable," "undesirable," "bad conduct," "by sentence of
21 general court martial," "by sentence of summary court martial" or
22 similar expression indicating that the discharge or release was not
23 under honorable circumstances. A disenrollment certificate or other
24 form of release terminating temporary service in a military or naval
25 branch of the armed forces rendered on a voluntary and part-time
26 basis without pay, or a release from or deferment of induction into
27 the active military or naval service shall not be deemed to be
28 included in the aforementioned phrase.
- 29 (e) "Pre-tax year" means the particular calendar year
30 immediately preceding the "tax year."
- 31 (f) "Resident" means one legally domiciled within the State of
32 New Jersey. Mere seasonal or temporary residence within the State,
33 of whatever duration, shall not constitute domicile within the State
34 for the purposes of this act. Absence from this State for a period of
35 12 months shall be prima facie evidence of abandonment of
36 domicile in this State. The burden of establishing legal domicile
37 within the State shall be upon the claimant.
- 38 (g) "Tax year" means the particular calendar year in which the
39 general property tax is due and payable.
- 40 (h) "Veteran" means any citizen and resident of this State
41 honorably discharged or released under honorable circumstances
42 from active service in time of war in any branch of the Armed
43 Forces of the United States.
- 44 (i) "Veteran's deduction" means the deduction against the taxes
45 payable by any person, allowable pursuant to this act.
- 46 (j) "Surviving spouse" means the surviving wife or husband of
47 any of the following, while he or she is a resident of this State,
48 during widowhood or widowerhood:

1. A citizen and resident of this State who has died or shall die while on active duty in time of war in any branch of the Armed Forces of the United States; or

2. A citizen and resident of this State who has had or shall hereafter have active service in time of war in any branch of the Armed Forces of the United States and who died or shall die while on active duty in a branch of the Armed Forces of the United States; or

3. A citizen and resident of this State who has been or may hereafter be honorably discharged or released under honorable circumstances from active service in time of war in any branch of the Armed Forces of the United States.

(k) "Cooperative" means a housing corporation or association incorporated or organized under the laws of New Jersey which entitles a shareholder thereof to possess and occupy for dwelling purposes a house, apartment or other structure owned or leased by the corporation or association.

(l) "Mutual housing corporation" means a corporation not-for-profit incorporated under the laws of New Jersey on a mutual or cooperative basis within the scope of section 607 of the "National Defense Housing Act," Pub.L.76-849 (42 U.S.C.s.1521 et seq.), which acquired a National Defense Housing Project pursuant to that act.

(cf: P.L.2017, c.134, s.1)

2. This act shall take effect immediately.

STATEMENT

The purpose of this bill is to extend eligibility for the property tax benefit to veterans of the Cold War who performed active service in the United States Armed Forces between February 4, 1945 and December 25, 1991, and received an honorable discharge.

An eligible person would be entitled to the annual \$250 property tax deduction provided for by Article VIII of the New Jersey Constitution and the property tax exemption provided for by N.J.S.A.54:4-3.30 for a veteran who is certified permanently 100% disabled by the United States Department of Veterans' Affairs.

Under current law, these benefits are provided to veterans who served during specified periods of war, including World War II, the Korean conflict and the Vietnam conflict.

During the period in which the Cold War veterans served, the United States and the Soviet Union were engaged in a "cold" war, when open violent confrontation could have broken out at any time, in Korea, Europe or anywhere in the world. This bill belatedly recognizes the sacrifices made by those who were served during the Cold War, but whose dates of service currently exclude them from receiving veterans' benefits.