

**SENATE, No. 565**

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**STATE OF NEW JERSEY**  
**219th LEGISLATURE**

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PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

**Sponsored by:**

**Senator FRED H. MADDEN, JR.**

**District 4 (Camden and Gloucester)**

**SYNOPSIS**

Extends eligibility for \$250 property tax deduction to veterans of Operation  
“Uphold Democracy.”

**CURRENT VERSION OF TEXT**

Introduced Pending Technical Review by Legislative Counsel.



1   **AN ACT** concerning the eligibility of certain veterans property tax  
2       deduction and 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 a  
10       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,  
46       1992, or the date of inception of that operation as proclaimed by the  
47       President of the United States or Congress, whichever date is

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

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

19 Operation "Uphold Democracy" in Haiti, on or after September  
20 19, 1994, who served in Haiti or on board any ship actively engaged  
21 in patrolling the territorial waters of that nation for a period,  
22 continuously or in the aggregate, of at least 14 days in such active  
23 service commencing on or before March 31, 1995, and who  
24 received an Armed Forces Expeditionary Medal for such service;  
25 provided, that any person receiving an actual service-incurred injury  
26 or disability while engaged in such service shall be classed as a  
27 veteran whether or not that person has completed the 14 days'  
28 service as herein provided or received an Armed Forces  
29 Expeditionary Medal;

30 Operation Northern Watch and Operation Southern Watch, on or  
31 after August 27, 1992, or the date of inception of that operation, as  
32 proclaimed by the President of the United States, Congress or  
33 United States Secretary of Defense, whichever date of inception is  
34 earliest, who served in the theater of operation, including in the  
35 Arabian peninsula and the Persian Gulf, and in direct support of that  
36 operation for a period, continuously or in the aggregate, of at least  
37 14 days in such active service, commencing on or before the date of  
38 termination as proclaimed by the President of the United States,  
39 Congress or United States Secretary of Defense, whichever date of  
40 termination is the latest; provided, that any person receiving an  
41 actual service-incurred injury or disability while engaged in such  
42 service shall be classed as a veteran whether or not that person has  
43 completed the 14 days' service as herein provided;

44 Operation "Desert Shield/Desert Storm" mission in the Arabian  
45 peninsula and the Persian Gulf, on or after August 2, 1990 or the  
46 date of inception of that operation, as proclaimed by the President  
47 of the United States or Congress, whichever date of inception is  
48 earliest, who has served in the Arabian peninsula or on board any

1 ship actively engaged in patrolling the Persian Gulf for a period,  
2 continuous or in the aggregate, of at least 14 days commencing on  
3 or before the date of termination of that mission, as proclaimed by  
4 the President of the United States or Congress, whichever date of  
5 termination is the latest, in such active service; provided, that any  
6 person receiving an actual service-incurred injury or disability shall  
7 be classed as a veteran whether or not that person has completed the  
8 14 days' service as herein provided;

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

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

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

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

45 The Lebanon crisis, on or after July 1, 1958, who has served in  
46 Lebanon or on board any ship actively engaged in patrolling the  
47 territorial waters of that nation for a period, continuous or in the  
48 aggregate, of at least 14 days commencing on or before November

1 1, 1958 or the date of termination of that conflict, as proclaimed by  
2 the President of the United States or Congress, whichever date of  
3 termination is the latest, in such active service; provided, that any  
4 person receiving an actual service-incurred injury or disability shall  
5 be classed as a veteran whether or not that person has completed the  
6 14 days' service as herein provided;

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

8 World War II, September 16, 1940 to December 31, 1946;

9 World War I, April 6, 1917 to November 11, 1918, and in the  
10 case of service with the United States military forces in Russia,  
11 April 6, 1917 to April 1, 1920;

12 Spanish-American War, April 21, 1898 to August 13, 1898;

13 Civil War, April 15, 1861 to May 26, 1865; or, as to any  
14 subsequent war, during the period from the date of declaration of  
15 war to the date on which actual hostilities shall cease.

16 (b) "Assessor" means the assessor, board of assessors or any  
17 other official or body of a taxing district charged with the duty of  
18 assessing real and personal property for the purpose of general  
19 taxation.

20 (c) "Collector" means the collector or receiver of taxes of a  
21 taxing district.

22 (d) "Honorably discharged or released under honorable  
23 circumstances from active service in time of war," means and  
24 includes every form of separation from active, full-time duty with  
25 military or naval pay and allowances in some branch of the Armed  
26 Forces of the United States in time of war, other than those marked  
27 "dishonorable," "undesirable," "bad conduct," "by sentence of  
28 general court martial," "by sentence of summary court martial" or  
29 similar expression indicating that the discharge or release was not  
30 under honorable circumstances. A disenrollment certificate or other  
31 form of release terminating temporary service in a military or naval  
32 branch of the armed forces rendered on a voluntary and part-time  
33 basis without pay, or a release from or deferment of induction into  
34 the active military or naval service shall not be deemed to be  
35 included in the aforementioned phrase.

36 (e) "Pre-tax year" means the particular calendar year  
37 immediately preceding the "tax year."

38 (f) "Resident" means one legally domiciled within the State of  
39 New Jersey. Mere seasonal or temporary residence within the State,  
40 of whatever duration, shall not constitute domicile within the State  
41 for the purposes of this act. Absence from this State for a period of  
42 12 months shall be prima facie evidence of abandonment of  
43 domicile in this State. The burden of establishing legal domicile  
44 within the State shall be upon the claimant.

45 (g) "Tax year" means the particular calendar year in which the  
46 general property tax is due and payable.

47 (h) "Veteran" means any citizen and resident of this State  
48 honorably discharged or released under honorable circumstances

1 from active service in time of war in any branch of the Armed  
2 Forces of the United States.

3 (i) "Veteran's deduction" means the deduction against the taxes  
4 payable by any person, allowable pursuant to this act.

5 (j) "Surviving spouse" means the surviving wife or husband of  
6 any of the following, while he or she is a resident of this State,  
7 during widowhood or widowerhood:

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

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

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

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

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

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

32  
33 2. This act shall take effect immediately.

## 34 35 STATEMENT

36  
37 This bill would extend the eligibility for the veterans' property  
38 tax deduction to veterans of Operation "Uphold Democracy," which  
39 was the deployment of a United States-led multinational force in  
40 Haiti. Under the bill, Operation "Uphold Democracy" began on  
41 September 19, 1994 and ended on March 31, 1995. The property  
42 tax deduction allowed to qualifying veterans is authorized under  
43 Article VIII, Section I, paragraph 3 of the State Constitution, and  
44 the amount of the tax deduction currently allowed is \$250 per year.  
45 Under the bill, qualifying Operation "Uphold Democracy" veterans  
46 who have a 100 percent service connected disability would also be  
47 eligible for the total property tax exemption provided under  
48 P.L.1948, c.259 (C.54:4-3.30).