

SENATE, No. 1002

STATE OF NEW JERSEY 219th LEGISLATURE

INTRODUCED JANUARY 30, 2020

Sponsored by:

Senator JOSEPH F. VITALE

District 19 (Middlesex)

SYNOPSIS

Establishes gross income tax credit for cost of certain postage for sending goods to members of United States Armed Forces and National Guard who are serving their country away from home.

CURRENT VERSION OF TEXT

As introduced.



1 **AN ACT** establishing a gross income tax credit for the cost of
2 certain postage incurred in sending goods to members of the
3 United States Armed Forces and the National Guard who are
4 serving their country away from home, and supplementing
5 chapter 4 of Title 54A of the New Jersey Statutes.

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

9
10 1. a. A taxpayer shall be allowed a credit against the tax
11 otherwise due for the taxable year under the “New Jersey Gross
12 Income Tax Act,” N.J.S.54A:1-1 et seq., in an amount equal to the
13 amount the taxpayer expended in the taxable year on United States
14 Postal Service postage to send parcels as priority mail to an
15 individual serving in the Armed Forces of the United States or the
16 National Guard at a military installation within or outside of the
17 United States.

18 b. The amount of the credit allowed pursuant to this section
19 shall be applied against the tax otherwise due under the “New
20 Jersey Gross Income Tax Act,” N.J.S.54A:1-1 et seq., after all other
21 credits and payments. If the credit exceeds the amount of tax
22 liability otherwise due, that amount of excess shall be an
23 overpayment for the purposes of N.J.S.54A:9-7, provided, however,
24 that subsection f. of N.J.S.54A:9-7 shall not apply.

25
26 2. This act shall take effect immediately and section 1 shall
27 apply to taxable years beginning on or after January 1 next
28 following the date of enactment.

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31 **STATEMENT**

32

33 This bill establishes a gross income tax credit for the amount of
34 postage taxpayers pay the United States Postal Service to send
35 parcels as priority mail to individuals serving in the Armed Forces
36 of the United States or the National Guard at military installations
37 in the United States or abroad.

38 Homesickness frequently befalls members of the Armed Forces
39 and the National Guard while serving their country afield. To boost
40 their morale, many send military personnel packages with cherished
41 items from back home. The cost of postage can strain the ability of
42 the home front to take care of those stationed or deployed afield. In
43 allowing a tax credit for certain postage expenses, this bill removes
44 a cost-prohibitive deterrent to sending goods of appreciation and
45 caring to loved ones serving away from home.