

SENATE, No. 1243

STATE OF NEW JERSEY
219th LEGISLATURE

INTRODUCED FEBRUARY 3, 2020

Sponsored by:
Senator VIN GOPAL
District 11 (Monmouth)

SYNOPSIS

Provides corporation business tax credit to long-term care facilities that pay for the training and certification of certified nurse aide.

CURRENT VERSION OF TEXT

As introduced.



1 **AN ACT** providing a corporation business tax credit to long-term
2 care facilities that pay for the training and certification of a
3 certified nurse aide, supplementing P.L.1945, c.162 (C.54:10A-
4 1 et seq.).

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

8
9 1. a. A long-term care facility that pays during the privilege
10 period for the training and certification of a person to become a
11 certified nurse aide shall be allowed a credit against the tax imposed
12 pursuant to section 5 of P.L.1945, c.162 (C.54:10A-5). The amount
13 of the credit shall be \$1,000 for each person that the long-term care
14 facility provided the payment for training and certification to
15 become a certified nurse aide, but not to exceed \$3,000 in the
16 privilege period.

17 As used in this section:

18 “Certified nurse aide” means a person who has completed a
19 mandatory training program and is certified by the New Jersey
20 Department of Health to perform such duties.

21 “Long-term care facility” means a nursing home, assisted living
22 residence, comprehensive personal care home, residential health
23 care facility, or dementia care home licensed pursuant to P.L.1971,
24 c.136 (C.26:2H-1 et seq.).

25 b. The amount of the credit applied under this section against
26 the tax imposed pursuant to section 5 of P.L.1945, c.162
27 (C.54:10A-5), for a privilege period, when taken together with any
28 other credits allowed against the tax imposed pursuant to section 5
29 of P.L.1945, c.162 (C.54:10A-5), shall not exceed 50 percent of the
30 tax liability otherwise due and shall not reduce the tax liability to an
31 amount less than the statutory minimum provided in subsection (e)
32 of section 5 of P.L.1945, c.162 (C.54:10A-5).

33 c. The priority in which credits allowed pursuant to this section
34 and any other credits shall be taken shall be determined by the
35 Director of the Division of Taxation.

36
37 2. This act shall take effect immediately and apply to privilege
38 periods beginning after enactment.

39

40

41

STATEMENT

42

43 This bill allows long-term care facilities licensed by the State to
44 claim a credit against the corporate business tax if it pays for the
45 training and certification of a person to become a certified nurse
46 aide. The amount of the credit is \$1,000 for each person the facility
47 pays for the training and certification, up to \$3,000.

1 The credit would apply to the same privilege period in which the
2 facility paid for the training and certification. A privilege period is
3 the calendar or fiscal accounting period for which the corporate
4 business tax is payable for the privilege of doing business in the
5 State as a corporation.