

SENATE, No. 1545

STATE OF NEW JERSEY
219th LEGISLATURE

INTRODUCED FEBRUARY 13, 2020

Sponsored by:

Senator NILSA CRUZ-PEREZ

District 5 (Camden and Gloucester)

Senator DAWN MARIE ADDIEGO

District 8 (Atlantic, Burlington and Camden)

SYNOPSIS

Requires Attorney General to establish Statewide gun buyback program.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT establishing a Statewide gun buyback program and
2 supplementing various parts of the statutory law.

3
4 BE IT ENACTED by the Senate and General Assembly of the State
5 of New Jersey:

6
7 1. a. To reduce gun violence by removing firearms and other
8 weapons from circulation, the Attorney General shall establish a
9 Statewide gun buyback program allowing citizens of this State to
10 voluntarily surrender firearms and weapons in their possession.

11 b. A person who surrenders a firearm or other weapon in a gun
12 buyback program shall remain anonymous.

13 c. A reward shall be granted in a form and in an amount to be
14 determined by the Attorney General for each surrendered firearm or
15 weapon.

16 d. The Attorney General shall conduct three gun buyback
17 programs each calendar year. One program shall be held in the
18 northern, one shall be held in the central, and one shall be held in the
19 southern regions of the State, and of those three programs at least one
20 shall be held in an urban area with a high crime rate as determined by
21 the most recent issue of the Uniform Crime Report published by the
22 Department of Law and Public Safety.

23 e. The Statewide gun buyback program established in this section
24 shall be funded by:

25 (1) forfeiture funds collected pursuant to N.J.S.2C:64-6, in an
26 amount to be determined by the Attorney General;

27 (2) private donations collected pursuant to sections 2 and 3 of
28 P.L. c. (C.) (pending before the Legislature as this bill); and

29 (3) any other monies that may be available to the Attorney
30 General.

31 f. The Attorney General shall partner, to the greatest extent
32 practicable, with local law enforcement agencies and community
33 organizations in coordinating the Statewide gun buyback programs
34 established pursuant to this section.

35
36 2. a. A taxpayer, upon the review and approval of the
37 taxpayer's application therefor by the director and the Attorney
38 General, shall be allowed a credit for the privilege period against
39 the tax imposed pursuant to section 5 of P.L.1945, c.162
40 (C.54:10A-5), in an amount equal to 25 percent of the fair market
41 value of the taxpayer's qualified contribution to the gun buyback
42 program during the privilege period.

43 b. The order of priority of the application of the credit allowed
44 pursuant to this section and any other credits allowed by law shall
45 be as prescribed by the director. The amount of the credit applied
46 under this section against the tax imposed pursuant to section 5 of
47 P.L.1945, c.162 (C.54:10A-5) for a privilege period, together with
48 any other credits allowed by law, shall not exceed 50 percent of the

1 tax liability otherwise due and shall not reduce the tax liability to an
2 amount less than the statutory minimum provided in subsection (e)
3 of section 5 of P.L.1945, c.162 (C.54:10A-5). The amount of the
4 qualified contribution that is claimed as a credit pursuant to this
5 section shall not be allowed as an amount calculated or claimed
6 pursuant to any other deduction or credit against the tax imposed
7 pursuant to section 5 of P.L.1945, c.162 (C.54:10A-5).

8 c. The amount of tax credits approved by the director and the
9 Attorney General pursuant to this section and section 3 of P.L. , c.
10 (C.) (pending before the Legislature as this bill), shall not
11 exceed a cumulative total of \$2,000,000 in any calendar year to
12 apply against the tax imposed pursuant to section 5 of
13 P.L.1945, c.162 (C.54:10A-5), and the tax imposed pursuant to the
14 “New Jersey Gross Income Tax Act,” N.J.S.54A:1-1 et seq. If the
15 cumulative amount of tax credits allowed to taxpayers in a calendar
16 year exceeds the amount of credits available in that year, then
17 taxpayers who have first applied for and have not been allowed a
18 tax credit for that reason shall be allowed, in the order in which
19 they have submitted an application for the allowance of a credit, the
20 amount of tax credit on the first day of the next succeeding calendar
21 year in which tax credits under this section and section 3 of
22 P.L. , c. (C.) (pending before the Legislature as this bill) are
23 not in excess of the amount of credits available.

24 d. As used in this section:

25 "Director" means the Director of the Division of Taxation in the
26 Department of the Treasury.

27 “Gun buyback program” means the Statewide gun buyback
28 program established pursuant to section 1 of P.L. , c. (C.)
29 (pending before the Legislature as this bill).

30 “Qualified contribution” means a nonrefundable contribution to
31 the Attorney General of cash, merchandise, or other tangible or
32 intangible assets that is capable of being valued, securely stored or
33 maintained, and used, or converted into cash and used, as a reward
34 to participants of the gun buyback program for the surrender of a
35 firearm or other weapon.

36 e. Notwithstanding any provision of the “Administrative
37 Procedure Act,” P.L.1968, c.410 (C.52:14B-1 et seq.) to the
38 contrary, the director, in consultation with the Attorney General,
39 may adopt immediately upon filing with the Office of
40 Administrative Law such rules and regulations as the director or the
41 Attorney General determine to be necessary to implement the
42 provisions of this section, which rules and regulations shall be
43 effective for a period not to exceed 360 days following the effective
44 date of P.L. , c. (C.) (pending before the Legislature as this
45 bill) and may thereafter be amended, adopted, or readopted by the
46 director in accordance with the requirements of P.L.1968, c.410.

1 3. a. A taxpayer, upon the review and approval of the
2 taxpayer's application therefor by the director and the Attorney
3 General, shall be allowed a credit for the taxable year against the
4 tax otherwise due for the taxable year pursuant to the "New Jersey
5 Gross Income Tax Act," N.J.S.54A:1-1 et seq., in an amount equal
6 to 25 percent of the fair market value of the taxpayer's qualified
7 contribution to the gun buyback program during the taxable year.

8 b. The order of priority of the application of the credit allowed
9 pursuant to this section and any other credits allowed by law shall
10 be as prescribed by the director. The amount of the credit applied
11 under this section against the tax imposed pursuant to the "New
12 Jersey Gross Income Tax Act," N.J.S.54A:1-1 et seq., for a taxable
13 year, together with any other credits allowed by law, shall not
14 exceed 50 percent of the tax liability otherwise due. The amount of
15 the qualified contribution that is claimed as a credit pursuant to this
16 section shall not be allowed as an amount calculated or claimed
17 pursuant to any other deduction or credit against the tax imposed
18 pursuant to the "New Jersey Gross Income Tax Act," N.J.S.54A:1-1
19 et seq.

20 c. (1) A business entity that is classified as a partnership for
21 federal income tax purposes shall not be allowed a credit directly
22 under the gross income tax, but the amount of credit of a taxpayer
23 in respect of a distributive share of partnership income shall be
24 determined by allocating to the taxpayer that proportion of the
25 credit acquired by the partnership that is equal to the taxpayer's
26 share, whether or not distributed, of the total distributive income or
27 gain of the partnership for its taxable year ending within or with the
28 taxpayer's taxable year.

29 (2) A New Jersey S corporation shall not be allowed a credit
30 directly under the gross income tax, but the amount of credit of a
31 taxpayer in respect of a pro rata share of S Corporation income shall
32 be determined by allocating to the taxpayer that proportion of the
33 credit acquired by the New Jersey S Corporation that is equal to the
34 taxpayer's share, whether or not distributed, of the total pro rata
35 share of S Corporation income of the New Jersey S Corporation for
36 its privilege period ending within or with the taxpayer's taxable
37 year.

38 d. The amount of tax credits approved by the director and the
39 Attorney General pursuant to this section and section 2 of P.L. , c.
40 (C.) (pending before the Legislature as this bill), shall not
41 exceed a cumulative total of \$2,000,000 in any calendar year to
42 apply against the tax imposed pursuant to the "New Jersey Gross
43 Income Tax Act," N.J.S.54A:1-1 et seq., and the tax imposed
44 pursuant to section 5 of P.L.1945, c.162 (C.54:10A-5). If the
45 cumulative amount of tax credits allowed to taxpayers in a calendar
46 year exceeds the amount of credits available in that year, then
47 taxpayers who have first applied for and have not been allowed a
48 credit for that reason shall be allowed, in the order in which they

1 have submitted an application for the allowance of a credit, the
2 amount of tax credit on the first day of the next succeeding calendar
3 year in which tax credits under this section and section 2 of
4 P.L. , c. (C.) (pending before the Legislature as this bill) are
5 not in excess of the amount of credits available.

6 e. As used in this section:

7 "Director" means the Director of the Division of Taxation in the
8 Department of the Treasury.

9 "Gun buyback program" means the Statewide gun buyback
10 program established pursuant to section 1 of P.L. , c. (C.)
11 (pending before the Legislature as this bill).

12 "Qualified contribution" means a nonrefundable contribution to
13 the Attorney General of cash, merchandise, or other tangible or
14 intangible assets that is capable of being valued, securely stored or
15 maintained, and used, or converted into cash and used, as a reward
16 to participants of the gun buyback program for the surrender of a
17 firearm or other weapon.

18 f. Notwithstanding any provision of the "Administrative
19 Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.) to the
20 contrary, the director, in consultation with the Attorney General,
21 may adopt immediately upon filing with the Office of
22 Administrative Law such rules and regulations as the director or the
23 Attorney General determine to be necessary to implement the
24 provisions of this section, which rules and regulations shall be
25 effective for a period not to exceed 360 days following the effective
26 date of P.L. , c. (C.) (pending before the Legislature as this
27 bill) and may thereafter be amended, adopted, or readopted by the
28 director in accordance with the requirements of P.L.1968, c.410.

29
30 4. The Attorney General, in consultation with the Director of
31 the Division of Taxation in the Department of the Treasury, is
32 authorized to promulgate guidelines or directives, as appropriate, to
33 implement and enforce the provisions of P.L. , c. (C.)
34 (pending before the Legislature as this bill).

35
36 5. This act shall take effect immediately; provided, however,
37 that section 1 shall remain inoperative until the first day of the
38 seventh month next following the date of enactment and sections 2
39 and 3 shall apply to privilege periods and taxable years beginning
40 on or after January 1 next following the date of enactment.

41 42 43 STATEMENT

44
45 This bill requires the Attorney General to establish a Statewide
46 gun buyback program that allows citizens of this State to
47 voluntarily and anonymously surrender firearms and weapons in
48 their possession in exchange for a reward. The form and amount of

1 the reward, such as cash or debit card, is to be determined by the
2 Attorney General.

3 Under the Statewide gun buyback program, the Attorney General
4 is required to hold at least three gun buyback programs a year
5 throughout the State. The bill requires one gun buyback program to
6 be held in the northern region, one program to be held in the central
7 region, and one program to be held in the southern region of the
8 State, and provides that of those three programs at least one is to be
9 held in an urban area with a high crime rate as determined by the
10 most recent issue of the Uniform Crime Report published by the
11 Department of Law and Public Safety.

12 The bill directs the Attorney General to partner with local law
13 enforcement agencies and community organizations in coordinating
14 gun buyback events when possible.

15 The bill provides for the gun buyback program to be funded by:
16 forfeiture funds received by the Attorney General as
17 instrumentalities of crime; private donations from corporations,
18 small businesses, and individuals; and any other monies that may be
19 available to the Attorney General.

20 The bill allows a corporation business tax credit and gross
21 income tax credit for private donations to the program, equal to 25
22 percent of the fair market value of the taxpayers qualified
23 contribution to the gun buyback program, not to exceed a
24 cumulative total of \$2 million in any calendar year, and upon
25 approval of the taxpayer's application by the Director of the
26 Division of Taxation in the Department of the Treasury and the
27 Attorney General.

28 The bill provides for the tax credits to become available for
29 privilege periods and taxable years beginning on or after the
30 January 1 next following the date of enactment.