

SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE, Nos. 2050 and 2090**

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

ADOPTED SEPTEMBER 21, 2020

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Webber, Scharfenberger, Zwicker, Assemblywomen Swain and Mosquera**

**SYNOPSIS**

Excludes Armed Services combat zone pay from gross income taxation.

**CURRENT VERSION OF TEXT**

Substitute as adopted by the Senate Budget and Appropriations Committee.

(Sponsorship Updated As Of: 9/24/2020)

1 AN ACT excluding United States Armed Services combat zone pay  
2 from gross income taxation, and supplementing Title 54A of the  
3 New Jersey Statutes.

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

7  
8 1. Gross income shall not include amounts received as combat  
9 zone compensation by members of the Armed Forces of the United  
10 States that is excluded from federal taxable income pursuant to  
11 section 112 of the federal Internal Revenue Code of 1986, 26  
12 U.S.C. s.112.

13  
14 2. This act shall take effect immediately and apply to taxable  
15 years beginning on or after January 1 next following the date of  
16 enactment.