SENATE, No. 2099

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED MARCH 16, 2020

Sponsored by:
Senator JAMES W. HOLZAPFEL
District 10 (Ocean)

SYNOPSIS

Provides State income tax credit for removal of lawns near Barnegat Bay.

CURRENT VERSION OF TEXT

As introduced.

AN ACT providing a gross income tax credit for certain homeowners who remove grass lawns near Barnegat Bay and supplementing N.J.S.54A:1-1 et seq.

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

1. a. A taxpayer owning property within 1,000 feet of Barnegat Bay and its tributaries, as defined by the Division of Taxation in consultation with the Department of Environmental Protection, shall be entitled to claim a recurring annual credit of $250 against the State tax otherwise due under the "New Jersey Gross Income Tax Act," N.J.S.54A:1-1 et seq., for replacing all grass lawns on the taxpayer's property with stones, crushed shells or other similar materials that require no maintenance from fertilizers, liming materials, insecticides, pesticides, herbicides or other chemical agents that could eventually flow into Barnegat Bay.

The annual tax credit shall also be available to eligible property owners who have replaced grass lawns in the manner described in this section prior to the effective date of this act.

b. The Director of the Division of Taxation shall adopt, in accordance with the "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.), rules and regulations necessary to effectuate the provisions of this act.

2. This act shall take effect immediately and apply to taxable years beginning January 1 next occurring after the effective date of this act.

STATEMENT

This bill authorizes a recurring annual tax credit of $250 against the State income tax to owners of properties situated within 1,000 feet of Barnegat Bay and its tributaries who replace grass lawns with stone, crushed shells, or other similar materials. Property owners with existing stone or crushed shell lawns would also be eligible for this benefit. The bill's objective is to provide an incentive to property owners to reduce the amount of lawn fertilizers and other chemical agents used in landscaping that flow into Barnegat Bay. These substances are believed to be one of the major causes of the degradation of the bay's waters and ecosystems.