

SENATE, No. 2172

STATE OF NEW JERSEY 219th LEGISLATURE

INTRODUCED MARCH 16, 2020

Sponsored by:

Senator JOSEPH F. VITALE

District 19 (Middlesex)

SYNOPSIS

Allows gross income tax deduction for 50% of contributions of \$100 or more to domestic violence shelters.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT allowing a gross income tax deduction for certain
2 contributions to domestic violence shelters and supplementing
3 Title 54A of the New Jersey Statutes.

4

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

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8 1. a. A taxpayer shall be allowed to deduct from the taxpayer's
9 gross income an amount equal to 50% of a contribution in the
10 amount of \$100 or more made to a shelter for victims of domestic
11 violence that meets the standards to operate as set forth by the
12 Department of Human Services, pursuant to the "Shelters for
13 Victims of Domestic Violence Act," P.L.1979, c.337 (C.30:14-1 et
14 seq.).

15 b. A shelter for victims of domestic violence shall comply with
16 such regulations as may be prescribed by the Director of the
17 Division of Taxation in the Department of the Treasury, to verify
18 that the shelter meets the standards to operate as set forth by the
19 Department of Human Services.

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21 2. This act shall take effect immediately and apply to taxable
22 years beginning on or after January 1 following enactment.

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25 STATEMENT

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27 This bill allows qualified New Jersey taxpayers to deduct from
28 their gross income an amount equal to 50% of a contribution of
29 \$100 or more, made to a qualified domestic violence shelter. Under
30 the provisions of the bill, the domestic violence shelters in the State
31 would be required to provide the Director of the Division of
32 Taxation with proof that they meet the standards to operate set forth
33 by the Department of Human Services, pursuant to the "Shelters for
34 Victims of Domestic Violence Act," P.L.1979, c.337 (C.30:14-1 et
35 seq.).