

**SENATE, No. 2444**

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

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INTRODUCED MAY 7, 2020

**Sponsored by:**

**Senator KRISTIN M. CORRADO**

**District 40 (Bergen, Essex, Morris and Passaic)**

**SYNOPSIS**

Provides temporary exclusion from gross income for qualified first responders.

**CURRENT VERSION OF TEXT**

As introduced.



1 AN ACT providing a temporary exclusion from gross income for  
2 qualified first responders.

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

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7 1. a. Gross income shall not include the first \$50,000 of  
8 qualified wages earned by a qualified first responder during the  
9 period beginning on February 15, 2020 and ending on June 15,  
10 2020.

11 b. As used in this section:

12 "Qualified first responder" means a physician, physician  
13 assistant, nurse, pharmacist, law enforcement officer, corrections  
14 officer, firefighter, emergency medical technician, or paramedic;  
15 and

16 "Qualified wages" means the wages received by a qualified first  
17 responder for services provided as a qualified first responder.

18 c. The Director of the Division of Taxation in the Department  
19 of the Treasury is authorized to adopt rules and regulations  
20 necessary to implement this act. To the extent practicable, such  
21 rules and regulations shall be in accordance with the  
22 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et  
23 seq.).

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25 2. This act shall take effect immediately.

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STATEMENT

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30 This bill allows qualified first responders to exclude from their  
31 calculation of gross income the first \$50,000 of qualified wages  
32 earned between February 15, 2020 and June 15, 2020.

33 A qualified first responder is defined as a physician, physician  
34 assistant, nurse, pharmacist, law enforcement officer, corrections  
35 officer, firefighter, emergency medical technician, or paramedic.  
36 Qualified wages are the wages received by a qualified first  
37 responder for services provided as a qualified first responder.