

SENATE, No. 2534

STATE OF NEW JERSEY
219th LEGISLATURE

INTRODUCED JUNE 8, 2020

Sponsored by:

Senator LINDA R. GREENSTEIN

District 14 (Mercer and Middlesex)

SYNOPSIS

Provides gross income tax deduction for volunteers of New Jersey Medical Reserve Corps that serve at least 150 hours during public health emergency.

CURRENT VERSION OF TEXT

As introduced.



1 **AN ACT** providing a gross income tax deduction for volunteers of
2 the New Jersey Medical Reserve Corps and amending
3 N.J.S.54A:3-1.

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

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8 1. N.J.S.54A:3-1 is amended to read as follows:

9 54A:3-1. Personal exemptions and deductions. Each taxpayer
10 shall be allowed personal exemptions and deductions against his
11 gross income as follows:

12 (a) Taxpayer. Each taxpayer shall be allowed a personal
13 exemption of \$1,000.00 which may be taken as a deduction from his
14 New Jersey gross income.

15 (b) Additional exemptions. In addition to the personal
16 exemptions allowed in (a), the following additional personal
17 exemptions shall be allowed as a deduction from gross income:

18 1. For the taxpayer's spouse, or domestic partner as defined in
19 section 3 of P.L.2003, c.246 (C.26:8A-3), who does not file
20 separately - \$1,000.00.

21 2. For each dependent who qualifies as a dependent of the
22 taxpayer during the taxable year for federal income tax purposes -
23 \$1,500.00.

24 3. Taxpayer 65 years of age or over at the close of the taxable
25 year - \$1,000.00.

26 4. Taxpayer's spouse 65 years of age or over at the close of the
27 taxable year - \$1,000.00.

28 5. Blind or disabled taxpayer - \$1,000.00.

29 6. Blind or disabled spouse - \$1,000.00.

30 7. Taxpayer who is a veteran honorably discharged or released
31 under honorable circumstances from active duty in the Armed
32 Forces of the United States, a reserve component thereof, or the
33 National Guard of New Jersey in a federal active duty status, as
34 those terms are used in N.J.S.38A:1-1 - \$6,000.

35 8. Taxpayer who is a volunteer member of the New Jersey
36 Medical Reserve Corps during a declared public health emergency,
37 as that term is defined in section 2 of P.L.2005, c.222 (C.26:13-2),
38 and completes at least 150 hours of volunteer service during the
39 public health emergency - \$1,000.

40 (c) Special Rule. The personal exemptions allowed under this
41 section shall be limited to that percentage which the total number of
42 months within a taxpayer's taxable year under this act bears to 12.
43 For this purpose 15 days or more shall constitute a month.

44 (d) (Deleted by amendment, P.L.1993, c.178).

EXPLANATION – Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

1 (e) Nonresidents. For taxable years to which a certification
2 pursuant to section 3 of P.L.1993, c.320 (C.54A:2-1.2) applies, a
3 nonresident taxpayer shall be allowed the same deduction for
4 personal exemptions as a resident taxpayer. However, if (1) the
5 nonresident taxpayer's gross income which is subject to tax under
6 this act is exceeded by (2) the gross income which the nonresident
7 taxpayer would be required to report under this act if the taxpayer
8 were a resident by more than \$100.00, the taxpayer's deduction for
9 personal exemptions shall be limited by the percentage which (1) is
10 to (2).

11 (cf: P.L.2019, c.146)

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13 2. This act shall take effect immediately.

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STATEMENT

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18 This bill provides a gross income tax deduction of \$1,000 to a
19 taxpayer who is a volunteer member of the New Jersey Medical
20 Reserve Corps (NJMRC) during a declared public health emergency
21 and completes at least 150 hours of volunteer service during that
22 public health emergency.

23 The NJMRC is a network of community-based, locally organized
24 units comprised of volunteers who help ensure their communities
25 are healthy, prepared, and resilient. The NJMRC promotes healthy
26 living throughout the year and stands ready for deployment in the
27 event of a disaster or other emergency.