

**SENATE CONCURRENT
RESOLUTION No. 32**

STATE OF NEW JERSEY

219th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

Sponsored by:

Senator ANTHONY M. BUCCO

District 25 (Morris and Somerset)

Co-Sponsored by:

Senators Corrado and Oroho

SYNOPSIS

Proposes constitutional amendment to increase to \$500 veterans' property tax deduction.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



1 **A CONCURRENT RESOLUTION** proposing to amend Article VIII,
2 Section I, paragraph 3 of the Constitution of the State of New
3 Jersey.

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5 **BE IT RESOLVED** by the Senate of the State of New Jersey (the
6 General Assembly concurring):

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8 1. The following proposed amendment to the Constitution of
9 the State of New Jersey is agreed to:

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PROPOSED AMENDMENT

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Amend Article VIII, Section I, paragraph 3 to read as follows:

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3. Any citizen and resident of this State now or hereafter
honorably discharged or released under honorable circumstances
from active service, in time of war or other emergency as, from
time to time, defined by the Legislature, in any branch of the Armed
Forces of the United States shall be entitled, annually to a deduction
from the amount of any tax bill for taxes on real and personal
property, or both, including taxes attributable to a residential unit
held by a stockholder in a cooperative or mutual housing
corporation, in the sum of \$50 or if the amount of any such tax bill
shall be less than \$50, to a cancellation thereof, except that the
deduction or cancellation shall be \$100 in tax year 2000, \$150 in
tax year 2001, \$200 in tax year 2002 and \$250 in each tax year
thereafter through 2018, \$300 in tax year 2019, \$350 in tax year
2020, \$400 in tax year 2021, \$450 in tax year 2022 and \$500 in tax
year 2023 and in each tax year thereafter. The deduction or
cancellation shall not be altered or repealed. Any person
hereinabove described who has been or shall be declared by the
United States Veterans Administration, or its successor, to have a
service-connected disability, shall be entitled to such further
deduction from taxation as from time to time may be provided by
law. The surviving spouse of any citizen and resident of this State
who has met or shall meet his or her death on active duty in time of
war or of other emergency as so defined in any such service shall be
entitled, during her widowhood or his widowerhood, as the case
may be, and while a resident of this State, to the deduction or
cancellation in this paragraph provided for honorably discharged
veterans and to such further deduction as from time to time may be
provided by law. The surviving spouse of any citizen and resident
of this State who has had or shall hereafter have active service in
time of war or of other emergency as so defined in any branch of
the Armed Forces of the United States and who died or shall die
while on active duty in any branch of the Armed Forces of the

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 United States, or who has been or may hereafter be honorably
2 discharged or released under honorable circumstances from active
3 service in time of war or of other emergency as so defined in any
4 branch of the Armed Forces of the United States shall be entitled,
5 during her widowhood or his widowerhood, as the case may be, and
6 while a resident of this State, to the deduction or cancellation in this
7 paragraph provided for honorably discharged veterans and to such
8 further deductions as from time to time may be provided by law.
9 (cf: Article VIII, Section I, paragraph 3 amended effective
10 December 2, 1999)

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12 2. When this proposed amendment to the Constitution is finally
13 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it
14 shall be submitted to the people at the next general election
15 occurring more than three months after the final agreement and
16 shall be published at least once in at least one newspaper of each
17 county designated by the President of the Senate, the Speaker of the
18 General Assembly and the Secretary of State, not less than three
19 months prior to the general election.

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21 3. This proposed amendment to the Constitution shall be
22 submitted to the people at that election in the following manner and
23 form:

24 There shall be printed on each official ballot to be used at the
25 general election, the following:

26 a. In every municipality in which voting machines are not used,
27 a legend which shall immediately precede the question as follows:

28 If you favor the proposition printed below make a cross (X), plus
29 (+), or check (✓) in the square opposite the word "Yes." If you are
30 opposed thereto make a cross (X), plus (+) or check (✓) in the
31 square opposite the word "No."

32 b. In every municipality the following question:

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	YES	<p>CONSTITUTIONAL AMENDMENT TO INCREASE THE PROPERTY TAX DEDUCTION FOR VETERANS</p> <p>Shall the amendment to Article VIII, Section I, paragraph 3 of the State Constitution, agreed to by the Legislature, increasing from \$250 to \$500 over five years the annual deduction for veterans from real and personal property taxes, be approved?</p>
	NO	<p>INTERPRETIVE STATEMENT</p> <p>This proposed constitutional amendment would increase the veterans' property tax deduction from the current \$250 to: \$300 for calendar year 2019, \$350 for calendar year 2020, \$400 for calendar year 2021, \$450 for calendar year 2022 and \$500 for calendar year 2023 and for each year thereafter. The veterans' property tax deduction provided for in the State Constitution was last increased in 1999.</p>

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STATEMENT

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6 If approved by the voters of the State, this proposed
7 constitutional amendment would increase the veterans' property tax
8 deduction from the current \$250 to: \$300 in calendar year 2019,
9 \$350 in calendar year 2020, \$400 in calendar year 2021, \$450 in
10 calendar year 2022 and \$500 in calendar year 2023 and for each
11 year thereafter. The veterans' property tax deduction provided for
12 in the State Constitution was last increased in 1999, when the
13 amount of the annual deduction was raised from \$50 to \$250 over
14 four years.