SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

SENATE CONCURRENT RESOLUTION No. 45

with committee amendments

STATE OF NEW JERSEY

DATED: NOVEMBER 9, 2020

The Senate Community and Urban Affairs Committee reports favorably and with committee amendments Senate Concurrent Resolution No. 45.

If approved by the voters of the State, this proposed constitutional amendment would provide a property tax exemption for the primary residence of a surviving spouse of a law enforcement officer or firefighter who is killed in the line of duty. The primary residence would be exempt from property taxation as long as the surviving spouse owns and occupies the residence as his or her primary residence, and does not remarry.

COMMITTEE AMENDMENTS:

The committee amended the proposed constitutional amendment to extend its provisions to the spouses of firefighters killed in the line of duty and to make certain technical changes.