

**SENATE CONCURRENT  
RESOLUTION No. 69**

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**STATE OF NEW JERSEY**

**219th LEGISLATURE**

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INTRODUCED FEBRUARY 13, 2020

**Sponsored by:**

**Senator JOSEPH A. LAGANA**

**District 38 (Bergen and Passaic)**

**Senator FRED H. MADDEN, JR.**

**District 4 (Camden and Gloucester)**

**Co-Sponsored by:**

**Senators Brown and Connors**

**SYNOPSIS**

Proposes constitutional amendment to give \$250 property tax deduction to law enforcement officers who have sustained permanent disability.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 10/29/2020)**

1   **A CONCURRENT RESOLUTION** proposing to amend Article VIII,  
2       Section I, of the New Jersey Constitution by adding a new  
3       paragraph 8 thereto.

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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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11                               PROPOSED AMENDMENT

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13       Amend Article VIII, Section I by adding a new paragraph 8 to  
14       read as follows:

15       8. The Legislature shall enact a law granting to any law  
16       enforcement officer, as that term may be defined by the Legislature,  
17       who has sustained a permanent disability as the direct result of his  
18       or her employment as a law enforcement officer, an annual  
19       deduction of \$250 from the amount of any property tax bill for  
20       property taxes on the primary residence owned by that person,  
21       including taxes attributable to a residential unit in a cooperative or  
22       mutual housing corporation. A law enforcement officer's  
23       permanent disability does not have to be a total disability in order  
24       for the officer to receive this property tax deduction.

25       The law so enacted shall extend that \$250 property tax deduction  
26       to the surviving spouse of the person who, during his or her life,  
27       received a deduction pursuant to this paragraph, as long as the  
28       surviving spouse remains unmarried and a resident of the same  
29       primary residence, provided that the surviving spouse is 65 years of  
30       age or older.

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32       2. When this proposed amendment to the Constitution is finally  
33       agreed to pursuant to Article IX, paragraph 1 of the Constitution, it  
34       shall be submitted to the people at the next general election  
35       occurring more than three months after the final agreement and  
36       shall be published at least once in at least one newspaper of each  
37       county designated by the President of the Senate, the Speaker of the  
38       General Assembly and the Secretary of State, not less than three  
39       months prior to the general election.

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41       3. This proposed amendment to the Constitution shall be  
42       submitted to the people at that election in the following manner and  
43       form:

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

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

1        If you favor the proposition printed below make a cross (X), plus  
2        (+), or check ( ✓ ) in the square opposite the word "Yes." If you are  
3        opposed thereto make a cross (X), plus (+) or check ( ✓ ) in the  
4        square opposite the word "No."

5        b.    In every municipality the following question:  
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|  |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | YES | <p>PROPERTY TAX DEDUCTION FOR<br/>LAW ENFORCEMENT OFFICERS WITH<br/>A PERMANENT DISABILITY</p> <p>Do you approve amending the<br/>Constitution to give an annual property tax<br/>deduction to law enforcement officers who<br/>have sustained a permanent disability? The<br/>deduction would be \$250. The surviving<br/>spouse would receive the deduction after the<br/>officer’s death.</p>                                                                                                                                 |
|  | NO  | <p>INTERPRETIVE STATEMENT</p> <p>This amendment would give an annual<br/>property tax deduction to law enforcement<br/>officers who have sustained a permanent<br/>disability and the officer’s surviving spouse.<br/>The deduction would be \$250.</p> <p>Officers would have to be disabled due to<br/>the law enforcement service. The disability<br/>does not have to be a total disability, but<br/>would have to be permanent.</p> <p>Officers would have to own real property<br/>in order to receive this deduction.</p> |

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STATEMENT

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11        If approved by the voters of the State, this proposed  
12        constitutional amendment would provide an annual \$250 property  
13        tax deduction to law enforcement officers who have been  
14        permanently disabled as the result of their law enforcement service,  
15        and to their surviving spouses.

16        The proposed amendment directs the Legislature to define the  
17        “law enforcement officers” eligible to receive the \$250 property tax  
18        deduction.