

# SENATE, No. 1008

## STATE OF NEW JERSEY 220th LEGISLATURE

INTRODUCED JANUARY 31, 2022

**Sponsored by:**  
**Senator M. TERESA RUIZ**  
**District 29 (Essex)**

### **SYNOPSIS**

Establishes ReadyReturn program; requires Taxation to prepare initial tax filing for certain taxpayers; requires several State agencies to use tax data to facilitate identification and enrollment for certain social services programs; makes an appropriation.

### **CURRENT VERSION OF TEXT**

As introduced.



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2

1 AN ACT requiring certain State agencies to use available data to  
2 streamline processes for individuals filing income tax returns and  
3 making public assistance applications, amending and  
4 supplementing various parts of the statutory law, and making an  
5 appropriation.

6

7 **BE IT ENACTED** by the Senate and General Assembly of the State  
8 of New Jersey:

9

10 1. (New Section) The Legislature finds and declares that:

11 a. Each year, many low-income New Jersey residents do not  
12 file State or federal income tax returns because their annual income  
13 falls below the minimum threshold established for filing State and  
14 federal tax returns, and the residents do not realize that they may  
15 qualify for the federal and State Earned Income Tax Credit. Other  
16 State residents may not file tax returns because: 1) the individuals  
17 have difficulty accessing requisite tax forms, 2) the taxpayers did  
18 not receive their tax documents in the mail, or 3) the individuals  
19 may find the task of completing and mailing State and federal tax  
20 returns to be overly time consuming or burdensome. These  
21 taxpayers may be more likely to file a tax return if they had access  
22 to free assistance in preparing and filing State and federal tax  
23 returns.

24 b. While New Jersey offers a broad range of social services  
25 programs to serve low-income residents, many individuals do not  
26 apply for all of the programs for which they qualify, for a variety of  
27 reasons, including, but not limited to:

28 (1) individuals may be unaware of the range of programs for  
29 which they may qualify;

30 (2) some individuals seeking social services may be discouraged  
31 by the need to complete separate and complex applications for each  
32 assistance program; and

33 (3) many State residents find the task of locating and gathering  
34 the various income and financial information required to apply for  
35 each safety net program overly burdensome.

36 c. The Division of Taxation within the Department of the  
37 Treasury has ready access to a taxpayer's wage information, as  
38 reported to the division by the taxpayer's employer.

39 d. Residents of New Jersey would greatly benefit from a  
40 program that harnesses the State's existing tax filing process to  
41 facilitate low income residents in accessing essential safety net  
42 benefits.

43 e. Such a program would ultimately increase State revenues,  
44 since it would increase the number of residents filing taxes, and  
45 would result in a savings to the State by creating efficiencies in  
46 enrolling residents in social services programs.

**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.

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- 1       2. R.S.54:50-9 is amended to read as follows:  
2       54:50-9. Nothing herein contained shall be construed to prevent:  
3       a. The delivery to a taxpayer or the taxpayer's duly authorized  
4       representative of a copy of any report or any other paper filed by  
5       the taxpayer pursuant to the provisions of this subtitle or of any  
6       such State tax law;  
7       b. The publication of statistics so classified as to prevent the  
8       identification of a particular report and the items thereof;  
9       c. The director, in the director's discretion and subject to  
10      reasonable conditions imposed by the director, from disclosing the  
11      name and address of any licensee under any State tax law, unless  
12      expressly prohibited by such State tax law;  
13      d. The inspection by the Attorney General or other legal  
14      representative of this State of the reports or files relating to the  
15      claim of any taxpayer who shall bring an action to review or set  
16      aside any tax imposed under any State tax law or against whom an  
17      action or proceeding has been instituted in accordance with the  
18      provisions thereof;  
19      e. The examination of said records and files by the  
20      Comptroller, State Auditor or State Commissioner of Finance, or by  
21      their respective duly authorized agents;  
22      f. The furnishing, at the discretion of the director, of any  
23      information contained in tax reports or returns or any audit thereof  
24      or the report of any investigation made with respect thereto, filed  
25      pursuant to the tax laws, to the taxing officials of any other state,  
26      the District of Columbia, the United States and the territories  
27      thereof, providing said jurisdictions grant like privileges to this  
28      State and providing such information is to be used for tax purposes  
29      only;  
30      g. The furnishing, at the discretion of the director, of any  
31      material information disclosed by the records or files to any law  
32      enforcing authority of this State who shall be charged with the  
33      investigation or prosecution of any violation of the criminal  
34      provisions of this subtitle or of any State tax law;  
35      h. The furnishing by the director to the State agency  
36      responsible for administering the Child Support Enforcement  
37      program pursuant to Title IV-D of the federal Social Security Act,  
38      Pub.L.93-647 (42 U.S.C. s.651 et seq.), with the names, home  
39      addresses, social security numbers and sources of income and assets  
40      of all absent parents who are certified by that agency as being  
41      required to pay child support, upon request by the State agency and  
42      pursuant to procedures and in a form prescribed by the director;  
43      i. The furnishing by the director to the Board of Public  
44      Utilities any information contained in tax information statements,  
45      reports or returns or any audit thereof or a report of any  
46      investigation made with respect thereto, as may be necessary for the  
47      administration of P.L.1991, c.184 (C.54:30A-18.6 et al.) and  
48      P.L.1997, c.162 (C.54:10A-5.25 et al.);

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1 j. The furnishing by the director to the Director of the Division  
2 of Alcoholic Beverage Control in the Department of Law and  
3 Public Safety any information contained in tax information  
4 statements, reports or returns or any audit thereof or a report of any  
5 investigation made with respect thereto, as may be relevant, in the  
6 discretion of the director, in any proceeding conducted for the  
7 issuance, suspension or revocation of any license authorized  
8 pursuant to Title 33 of the Revised Statutes;

9 k. The inspection by the Attorney General or other legal  
10 representative of this State of the reports or files of any tobacco  
11 product manufacturer, as defined in section 2 of P.L.1999, c.148  
12 (C.52:4D-2), for any period in which that tobacco product  
13 manufacturer was not or is not in compliance with subsection a. of  
14 section 3 of P.L.1999, c.148 (C.52:4D-3), or of any licensed  
15 distributor as defined in section 102 of P.L.1948, c.65 (C.54:40A-  
16 2), for the purpose of facilitating the administration of the  
17 provisions of P.L.1999, c.148 (C.52:4D-1 et seq.);

18 l. The furnishing, at the discretion of the director, of  
19 information as to whether a contractor or subcontractor holds a  
20 valid business registration as defined in section 1 of P.L.2001, c.134  
21 (C.52:32-44);

22 m. The furnishing by the director to a State agency as defined in  
23 section 1 of P.L.1995, c.158 (C.54:50-24) the names of licensees  
24 subject to suspension for non-payment of State tax indebtedness  
25 pursuant to P.L.2004, c.58 (C.54:50-26.1 et al.);

26 n. The release to the United States Department of the Treasury,  
27 Bureau of Financial Management Service, or its successor of  
28 relevant taxpayer information for purposes of implementing a  
29 reciprocal collection and offset of indebtedness agreement entered  
30 into between the State of New Jersey and the federal government  
31 pursuant to section 1 of P.L.2006, c.32 (C.54:49-12.7);

32 o. The examination of said records and files by the  
33 Commissioner of Health **【and Senior Services】**, the Commissioner  
34 of Human Services, the Medicaid Inspector General, or their  
35 respective duly authorized agents, pursuant to section 5 of  
36 P.L.2007, c.217 (C.26:2H-18.60e), section 3 of P.L.1968, c.413  
37 (C.30:4D-3), or section 5 of P.L.2005, c.156 (C.30:4J-12);

38 p. The furnishing at the discretion of the director of employer  
39 provided wage and tax withholding information contained in tax  
40 reports or returns filed pursuant to N.J.S.54A:7-2, 54A:7-4 and  
41 54A:7-7, to the designated municipal officer of a municipality  
42 authorized to impose an employer payroll tax pursuant to the  
43 provisions of Article 5 (Employer Payroll Tax) of the "Local Tax  
44 Authorization Act," P.L.1970, c.326 (C.40:48C-14 et seq.), for the  
45 limited purpose of verifying the payroll information reported by  
46 employers subject to the employer payroll tax;

47 q. The furnishing by the director to the Commissioner of Labor  
48 and Workforce Development of any information, including, but not

1 limited to, tax information statements, reports, audit files, returns,  
2 or reports of any investigation for the purpose of labor market  
3 research or assisting in investigations pursuant to any State wage,  
4 benefit or tax law as enumerated in section 1 of P.L.2009, c.194  
5 (C.34:1A-1.11); or pursuant to P.L.1940, c.153 (C.34:2-21.1 et seq.)

6 **[.]**

7 r. The furnishing by the director to the New Jersey Economic  
8 Development Authority any information contained in tax  
9 information statements, reports or returns, or any audit thereof or a  
10 report of any investigation made with respect thereto, as may be  
11 relevant to assist the authority in the implementation of programs  
12 through which grants, loans, tax credits, or other forms of financial  
13 assistance are provided. The director shall provide to the New  
14 Jersey Economic Development Authority, upon request, such  
15 information **[.]**

16 s. The furnishing by the director to the Commissioner of  
17 Banking and Insurance of any information, including, but not  
18 limited to, tax information statements, reports, audit files, returns,  
19 or reports of any investigation for the purpose of assisting in  
20 investigations pursuant to any insurance fraud investigation as  
21 enumerated in P.L.1983, c.320 (C.17:33A-1 et seq.)**[.]**

22 t. The furnishing of records and data by the director to the  
23 Commissioner of Human Services, the Commissioner of Health, the  
24 Commissioner of Community Affairs or the Secretary of  
25 Agriculture for the purpose of developing and implementing a  
26 process to identify and enroll individuals and households who may  
27 be eligible for public assistance benefits, as required by sections 6,  
28 7, 8, and 9 of P.L. , c. (C. , C. , and C. ) (pending  
29 before the Legislature as this bill).

30 (cf: P.L.2021, c.167, s.6)

31

32 3. (New section) There is established the ReadyReturn  
33 Program in the Division of Taxation in the Department of the  
34 Treasury, in partnership with the Department of Human Services,  
35 the Department of Health, the Department of Community Affairs,  
36 and the Department of Agriculture. The program is an optional  
37 filing method that provides eligible taxpayers tax returns using data  
38 already collected by the division from reports from employers and  
39 other sources. The division will then share income and other data,  
40 derived from W-2 and income tax forms, with the Department of  
41 Human Services, the Department of Health, the Department of  
42 Community Affairs, and the Department of Agriculture in order to  
43 identify and enroll individuals, including dependent minors, who  
44 may be eligible for certain social services programs offered by the  
45 State.

46

47 4. (New section) a. For taxable years beginning on or after  
48 January 1, 2023, the division shall prepare, as part of the

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1 ReadyReturn Program, an electronic tax return for any taxpayer  
2 whose wages were reported by the taxpayer's employer to the  
3 division, using the data from that report to calculate the return. An  
4 eligible taxpayer may participate in the program by filing the tax  
5 return prepared for the taxpayer pursuant to this section. A tax  
6 return prepared pursuant to this section shall include:

7 (1) a record of the taxpayer's wages for the taxable year; and  
8 (2) the tax liability of the taxpayer based on the income of the  
9 taxpayer for the taxable year.

10 b. The division shall develop an alternative method for an  
11 eligible taxpayer to request the taxpayer's completed tax return in  
12 paper form.

13 c. The division shall notify each taxpayer that is eligible for a  
14 tax return prepared pursuant to this section that the ReadyReturn  
15 Program is a filing option available to eligible taxpayers. The  
16 notification shall include the following information:

17 (1) a description of the program;  
18 (2) the taxpayer's eligibility for participation in the program and  
19 the taxpayer's ability to view or file a tax return prepared for the  
20 taxpayer pursuant to the program; and  
21 (3) that the taxpayer's participation in the program is optional.

22 d. As used in sections 3 through 4 of this act:

23 "Division" means the Division of Taxation in the Department of  
24 the Treasury.

25 "Eligible taxpayer" or "taxpayer" means any individual whose  
26 income in whole or in part is subject to the tax imposed by the  
27 "New Jersey Gross Income Tax Act," P.L.1976, c.47 (C.54A:1-1 et  
28 seq.) and whose wages were reported by the taxpayer's employer to  
29 the division.

30 "ReadyReturn Program" or "program" means the ReadyReturn  
31 Program established pursuant to section 3 of this act.

32

33 5. (New section) The Director of the Division of Taxation  
34 shall promulgate regulations pursuant to the "Administrative  
35 Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.) necessary to  
36 effectuate the provisions of sections 3 through 4 of this act.

37

38 6. (New section) a. Notwithstanding the provisions of any  
39 other law to the contrary, no later than January 1, 2023, the  
40 Commissioner of Human Services, in coordination with the  
41 Division of Taxation within the Department of the Treasury, and as  
42 part of the ReadyReturn program established pursuant to section 3  
43 of P.L. , c. (C. ) (pending before the Legislature as this  
44 bill), shall utilize income and other data derived from W-2 and  
45 income tax forms, which shall be provided electronically by the  
46 division, to develop and implement an automated process to identify  
47 and enroll individuals, including dependent minors, who may be  
48 eligible for benefits under the following programs:

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1 (1) the Work First New Jersey/Temporary Assistance for Needy  
2 Families (WFNJ/TANF) and WFNJ/General Assistance  
3 (WFNJ/GA) programs;

4 (2) subsidized child care services for qualified low-income  
5 households;

6 (3) the Supplemental Nutrition Assistance Program (SNAP);  
7 and

8 (4) any other social services programs administered by the  
9 department which the commissioner deems appropriate to include  
10 under this initiative.

11 b. Whenever feasible, and to the extent allowed under State and  
12 federal statute and regulation, the department shall confer  
13 presumptive eligibility for the programs enumerated in subsection a.  
14 of this section for those individuals, including dependent minors,  
15 identified through this automated process. Following a  
16 determination of presumptive eligibility, the department shall notify  
17 the individual, in writing, of the individual's status, and shall secure  
18 written authorization from the individual for enrollment in the  
19 applicable social services program.

20 c. If the department is unable to confer presumptive eligibility  
21 or determine with certainty that an individual, including a  
22 dependent minor, is eligible for enrollment in one or more of the  
23 programs enumerated in subsection a. of this section, the  
24 department shall utilize the information provided by the division to  
25 contact and further screen the individual to determine eligibility for  
26 benefits under these programs. If the individual's eligibility for  
27 benefits under any program specified in subsection a. of this section  
28 is subsequently confirmed, the department shall secure  
29 authorization from the individual before expeditiously enrolling the  
30 individual in the program.

31 d. The department shall utilize income and other data provided  
32 electronically by the division to notify beneficiaries of an eligibility  
33 redetermination, as required under State or federal statute, for any  
34 program specified in subsection a. of this section.

35 e. The commissioner shall apply for such State plan  
36 amendments or waivers as may be necessary to implement the  
37 provisions of this section and to continue to secure federal financial  
38 participation for the WFNJ/TANF program, subsidized child care  
39 programs for qualified low-income households, and SNAP.

40 f. As used in this section,

41 "Supplemental Nutrition Assistance Program (SNAP)" means the  
42 New Jersey Supplemental Nutrition Assistance Program,  
43 established pursuant to the federal "Food and Nutrition Act of  
44 2008," Pub.L.110-246 (7 U.S.C. s.2011 et seq.).

45 "Work First New Jersey" means the program established  
46 pursuant to P.L.1997, c. 38 (C.44:10-55 et seq.) in accordance with  
47 authorization received under Title IV of the federal "Personal  
48 Responsibility and Work Opportunity Reconciliation Act of 1996,"

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1 Pub.L.104-193 (8 U.S.C. s.1601 et seq.). Work First New Jersey  
2 includes the federal Temporary Assistance to Needy Families  
3 program and the State General Assistance program.

4  
5 7. (New section) a. Notwithstanding the provisions of any  
6 other law to the contrary, no later than January 1, 2023, the  
7 Commissioner of Health, in coordination with the Division of  
8 Taxation within the Department of the Treasury, and as part of the  
9 ReadyReturn program established pursuant to section 3 of P.L. ,  
10 c. (C. ) (pending before the Legislature as this bill), shall  
11 utilize income and other data derived from W-2 and income tax  
12 forms, which shall be provided electronically by the division, to  
13 develop and implement an automated process to identify women,  
14 and their children under the age of five, who may be eligible for  
15 benefits under the Special Supplemental Nutrition Program for  
16 Women, Infants, and Children (WIC), established pursuant to the  
17 federal "Child Nutrition Act of 1966," Pub.L. 95-267 (42 U.S.C. s.  
18 1786).

19 b. Whenever feasible, and to the extent allowed under State and  
20 federal statute and regulation, the department shall confer  
21 presumptive eligibility for WIC benefits for those women, and their  
22 eligible children, identified through this automated process.  
23 Following a determination of presumptive eligibility, the  
24 department shall notify the woman, in writing, of the status of the  
25 woman and her eligible children, and shall secure written  
26 authorization from the woman for enrollment in the WIC program.

27 c. If the department is unable to confer presumptive eligibility  
28 or determine with certainty that a woman, and her children under  
29 the age of five, is eligible for enrollment in the WIC program, the  
30 department shall utilize the information provided by the division to  
31 contact a potentially-eligible woman for further screening to  
32 determine eligibility for benefits under the WIC program. If the  
33 department subsequently confirms eligibility for WIC benefits, the  
34 department shall secure authorization from the woman before  
35 expeditiously enrolling the woman and her eligible children in the  
36 program.

37 d. The department shall utilize income and other data provided  
38 electronically by the division to process and notify WIC  
39 beneficiaries of an eligibility redetermination, as required under  
40 State or federal statute.

41 e. The commissioner shall apply for such State plan  
42 amendments or waivers as may be necessary to implement the  
43 provisions of this act and to continue to secure federal financial  
44 participation for the WIC program.

45  
46 8. (New section) a. Notwithstanding the provisions of any  
47 other law to the contrary, no later than January 1, 2023, the  
48 Commissioner of the Department of Community Affairs (DCA), in



1 coordination with the Division of Taxation within the Department  
2 of the Treasury, and as part of the ReadyReturn program established  
3 pursuant to section 3 of P.L. , c. (C. ) (pending before the  
4 Legislature as this bill), shall utilize income and other data derived  
5 from W-2 and income tax forms, which shall be provided  
6 electronically by the division, to develop and implement an  
7 automated process to identify and enroll individuals, who are over  
8 age 18, whose households may be eligible for benefits under the  
9 Low-Income Home Energy Assistance Program (LIHEAP),  
10 established pursuant to Pub.L. 97-35 (42 U.S.C. s.8621 et seq.).

11 b. Whenever feasible, and to the extent allowed under State and  
12 federal statute and regulation, the department shall confer  
13 presumptive eligibility for LIHEAP assistance for any eligible  
14 individual in a household who has been identified through this  
15 automated process. Following a determination of presumptive  
16 eligibility, the department shall notify the individual, in writing, of  
17 the individual's status, and shall secure written authorization from  
18 the individual for enrollment of the household in LIHEAP.

19 c. If the department is unable to confer presumptive eligibility  
20 or determine with certainty that an individual's household is  
21 eligible for enrollment in LIHEAP, the department shall utilize the  
22 information provided by the division to contact and further screen  
23 individuals in the household to determine eligibility for benefits  
24 under this program. If the eligibility for assistance under LIHEAP  
25 is subsequently confirmed, the department shall secure  
26 authorization from one eligible adult, who is over the age of 18, in  
27 the household, before expeditiously enrolling the household in  
28 LIHEAP.

29 d. The department shall utilize income and other data provided  
30 electronically by the division to process and notify beneficiaries of  
31 an eligibility redetermination, as required under State or federal  
32 stature, for LIHEAP.

33 e. The commissioner shall apply for such State plan  
34 amendments or waivers as may be necessary to implement the  
35 provisions of this act and to continue to secure federal financial  
36 participation for any State energy assistance expenditures under  
37 LIHEAP.

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39 9. (New section) a. Notwithstanding the provisions of any  
40 other law to the contrary, no later than January 1, 2023, the  
41 Secretary of Agriculture, in coordination with the Division of  
42 Taxation within the Department of the Treasury and the  
43 Commissioner of Education, and as part of the ReadyReturn  
44 program established pursuant to section 3 of P.L. , c. (C. )  
45 (pending before the Legislature as this bill), shall utilize income and  
46 other data derived from W-2 and income tax forms, which shall be  
47 provided electronically by the division, to develop and implement  
48 an automated process to identify and enroll individuals, including

1 dependent minors, who may be eligible for nutrition assistance  
2 benefits, authorized pursuant to the federal “Healthy, Hunger-Free  
3 Kids Act of 2010,” Pub.L.111-296 (42 U.S.C., s.1751 et seq.), and  
4 food distribution programs authorized under the federal  
5 “Agriculture Improvement Act of 2018,” Pub.L.115-334. These  
6 programs include, but are not limited to:

- 7 (1) the National School Lunch Program;
- 8 (2) the School Breakfast Program;
- 9 (3) the Child and Adult Care Food Program;
- 10 (4) the Summer Food Service Program;
- 11 (5) the Emergency Food Assistance Program (TEFAP); and,
- 12 (6) any other nutrition assistance and food distribution programs  
13 administered by the department which the commissioner deems  
14 appropriate to include under this initiative.

15 b. Whenever feasible, and to the extent allowed under State and  
16 federal statute and regulation, the department shall confer  
17 presumptive eligibility for the programs enumerated in subsection a.  
18 of this section for those individuals, including dependent minors,  
19 identified through this automated process. Following a  
20 determination of presumptive eligibility, the department shall notify  
21 the individual, in writing, of the individual’s status, and shall secure  
22 written authorization from the individual for enrollment in the  
23 applicable nutrition assistance programs.

24 c. If the department is unable to confer presumptive eligibility  
25 or determine with certainty that an individual, including a  
26 dependent minor, is eligible for enrollment in one or more of the  
27 programs enumerated in subsection a. of this section, the  
28 department shall utilize the information provided by the division to  
29 contact and further screen the individual to determine eligibility for  
30 benefits under these programs. If the individual’s eligibility for  
31 benefits under any program specified in subsection a. of this section  
32 is subsequently confirmed, the department shall secure  
33 authorization from the individual before expeditiously enrolling the  
34 individual in the program.

35 d. The department shall utilize income and other data provided  
36 electronically by the division to notify beneficiaries of an eligibility  
37 redetermination, as required under State or federal statute, for any  
38 program specified in subsection a. of this section.

39 e. The commissioner shall apply for such State plan  
40 amendments or waivers as may be necessary to implement the  
41 provisions of this section and to continue to secure any available  
42 federal financial participation for the applicable nutrition assistance  
43 programs.

44 f. As used in this section,

45 “Child and Adult Care Food Program” means the federal  
46 program administered by the Food and Nutrition Service within the  
47 United States Department of Agriculture and authorized pursuant to

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1 the “Healthy, Hunger Free Kids Act of 2010,” Pub.L.111-296 (42  
2 U.S.C., s.1751 et seq.).

3 “Emergency Food Assistance Program (TEFAP)” means the  
4 federal food distribution program, established pursuant to the  
5 “Emergency Food Assistance Act of 1983,” Pub.L.98-8 (7 U.S.C.  
6 s.7501 et seq.), which supports food banks, soup kitchens and other  
7 emergency feeding organizations that serve low-income Americans.  
8 TEFAP is administered at the federal level by the Food and  
9 Nutrition Service within the United States Department of  
10 Agriculture, and at the State level by the Department of Agriculture.

11 “National School Lunch Program” means the federal program  
12 authorized under the “Richard B. Russell National School Lunch  
13 Act,” Pub.L.79-396 (42 U.S.C. s.1751 et seq.).

14 “School Breakfast Program” means the program established  
15 pursuant to P.L.2003, c.4 (C.18A:33-10) in accordance with  
16 authorization received under Section 4 of the “Child Nutrition Act  
17 of 1966,” Pub.L. 95-267 (42 U.S.C. s. 1786).

18 “Summer Food Service Program” means the program established  
19 under P.L.2017, c.387 (C.18A:33-23) in accordance with  
20 authorization received pursuant to the “Richard B. Russell National  
21 School Lunch Act,” Pub.L.79-396 (42 U.S.C. s.1751 et seq.).

22

23 10. (New section) The Commissioner of Human Services,  
24 pursuant to the “Administrative Procedure Act,” P.L.1968, c.410  
25 (C.52:14B-1 et seq.), and in consultation with the State Treasurer,  
26 the Commissioner of Health, the Commissioner of Community  
27 Affairs, the Secretary of Agriculture, and the Commissioner of  
28 Education, shall adopt such rules and regulations necessary to  
29 implement the provisions of sections 6 through 9 of this act.

30

31 11. (New section) There are appropriated, from the General  
32 Fund to the Department of the Treasury, such sums as are necessary  
33 to effectuate the purposes of this act. The State Treasurer is hereby  
34 authorized to allocate funds, from the total amount appropriated  
35 under this section, to the Department of Human Services, the  
36 Department of Health, the Department of Community Affairs and  
37 the Department of Agriculture to carry out each department’s  
38 responsibilities under the ReadyReturn program established  
39 pursuant to section 3 of P.L. , c. (C. ) (pending before the  
40 Legislature as this bill).

41

42 12. (New section) Sections 3 through 5 of this act will take  
43 effect immediately. Sections 6 through 10 of this act shall take  
44 effect on January 1, 2023, but the State Treasurer, the  
45 Commissioner of Human Services, the Commissioner of Health, the  
46 Commissioner of Community Affairs, the Secretary of Agriculture,  
47 and the Commissioner of Education may take such anticipatory

1 administrative action in advance thereof as shall be necessary for  
2 the implementation of this act.

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STATEMENT

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7 This bill establishes the ReadyReturn Program in the Division of  
8 Taxation in the Department of the Treasury, which will manage the  
9 program in partnership with the Department of Human Services, the  
10 Department of Health, the Department of Community Affairs, and  
11 the Department of Agriculture. The ReadyReturn Program, which  
12 is modeled after a pilot program that the State of California initiated  
13 in 2005, is an optional tax return filing method that provides  
14 eligible taxpayers tax returns using data already collected by the  
15 division from reports from employers and other sources. The  
16 division will then share income and other data, derived from W-2  
17 and income tax forms, with the Department of Human Services  
18 (DHS), the Department of Health (DOH), the Department of  
19 Community Affairs (DCA), and the Department of Agriculture  
20 (DOA) in order to routinely identify and enroll individuals,  
21 including dependent minors, who may be eligible for certain social  
22 services programs administered by the State.

23 It is the intent of the bill's sponsor to harness the State's existing  
24 tax filing process to facilitate low income residents in accessing  
25 essential safety net benefits, such as cash, nutrition, subsidized  
26 child care, and heating assistance. The ReadyReturn Program is  
27 designed to increase the income tax data gathered by the State  
28 through the removal of any obstacles in the preparation of a tax  
29 return. Subsequently, various State departments can use the data  
30 collected to streamline and expedite the application process for  
31 social services programs. As a result, the State should realize  
32 increased revenues from the higher number of residents filing tax  
33 returns, and should realize General Fund savings from increased  
34 efficiencies in enrolling individuals in social services programs

35 Under the bill, for taxable years beginning on or after January 1,  
36 2023, the Division of Taxation in the Department of the Treasury is  
37 to prepare, as part of the ReadyReturn Program, an electronic tax  
38 return for any taxpayer whose wages were reported by the  
39 taxpayer's employer to the division, using the data from that report  
40 to calculate the return. An eligible taxpayer may participate in the  
41 program by filing the tax return prepared for the taxpayer pursuant  
42 to the bill. A tax return prepared pursuant to the bill is to include: a  
43 record of the taxpayer's wages for the taxable year; and the tax  
44 liability of the taxpayer based on the income of the taxpayer for the  
45 taxable year.

46 The division is to develop an alternative method for an eligible  
47 taxpayer to request the taxpayer's completed tax return in paper  
48 form.

1       The division is to notify each taxpayer that is eligible for a tax  
2 return prepared pursuant to the bill that the ReadyReturn Program is  
3 a filing option available to eligible taxpayers. The notification is to  
4 include the following information: a description of the program; the  
5 taxpayer's eligibility for participation in the program and the  
6 taxpayer's ability to view or file a tax return prepared for the  
7 taxpayer pursuant to the program; and that the taxpayer's  
8 participation in the program is optional.

9       In addition, the bill requires the division to electronically provide  
10 data from W-2 forms and income tax returns to the DHS, DOH,  
11 DCA and DOA, and amends current statute to newly authorize the  
12 division to share earnings and tax data with these departments.

13       The departments will utilize the income and other data from the  
14 division to identify and screen New Jersey residents for eligibility  
15 for the social services programs under their purview, such as: the  
16 Work First New Jersey Program; subsidized child care programs;  
17 the Supplemental Nutrition Assistance Program; the Special  
18 Supplemental Nutrition for Women, Infants, and Children program;  
19 the Low-Income Home Energy Assistance Program, and free and  
20 reduced-price school meals during the school year and in the  
21 summer. Where feasible, and permitted under State and federal  
22 statute and regulation, the DHS, DOH, DCA and DOA will confer  
23 presumptive eligibility for all social services programs for which an  
24 individual is eligible. Subsequent to a presumptive eligibility  
25 determination, the departments will notify the individual in question  
26 of the individual's enrollment in a social services program, and  
27 secure authorization for services and benefits.

28       In the case of an individual for whom an eligibility determination  
29 cannot be made based on the available information, the departments  
30 will initiate contact to: 1) notify the individual of their potential  
31 eligibility for assistance or services under one or more programs, 2)  
32 obtain any information needed to determine the individual's  
33 eligibility for these programs, 3) secure the individual's  
34 authorization to be provided social services through one or more  
35 programs; and, 4) expeditiously enroll the individual in any social  
36 services programs for which the individual is eligible.

37       Under this bill, the DHS, DOH, DCA and DOA are also  
38 authorized to automatically issue a redetermination of benefits,  
39 using the same income and tax data provided by the division.  
40 Beneficiaries of social services programs will be notified of the  
41 outcome of any redetermination of benefits. For any beneficiary for  
42 whom continued eligibility for a social services program cannot be  
43 determined from the available income and tax data, the department  
44 overseeing the program shall contact the beneficiary to secure the  
45 requisite information.

46       In addition, the bill authorizes the commissioners of the DHS,  
47 DOH, DCA and DOA to submit any state plan amendments or  
48 federal waivers needed to implement the requirements of the bill,

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1 and to ensure continued federal financial participation for the  
2 relevant social services programs.

3 Finally, the bill appropriates from the General Fund such sums as  
4 are necessary to effectuate the purposes of the ReadyReturn  
5 Program. The State Treasurer is authorized to determine the  
6 amount of funding, from the total amount appropriated, to be  
7 allocated to the DHS, DOH, DCA and DOA to fulfill each  
8 department's responsibilities under the ReadyReturn Program.