

ASSEMBLY, No. 2895

STATE OF NEW JERSEY 216th LEGISLATURE

INTRODUCED MARCH 10, 2014

Sponsored by:

Assemblyman JOHN F. MCKEON

District 27 (Essex and Morris)

Assemblyman VINCENT PRIETO

District 32 (Bergen and Hudson)

Assemblyman LOUIS D. GREENWALD

District 6 (Burlington and Camden)

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Assemblyman GARY S. SCHAER

District 36 (Bergen and Passaic)

Assemblyman BENJIE E. WIMBERLY

District 35 (Bergen and Passaic)

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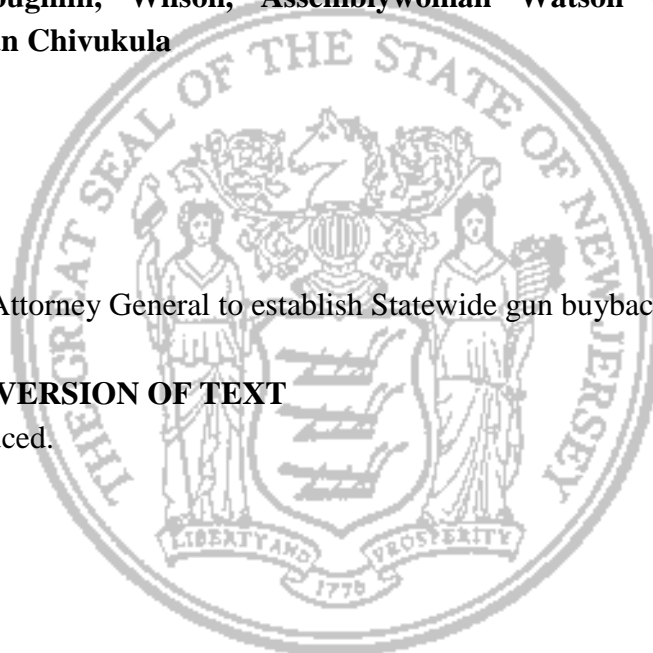
Assemblywomen Handlin, Vainieri Huttle, Assemblyman Johnson, Assemblywomen Pinkin, Jimenez, Assemblymen Ciattarelli, Garcia, Mazzeo, Coughlin, Wilson, Assemblywoman Watson Coleman and Assemblyman Chivukula

SYNOPSIS

Requires Attorney General to establish Statewide gun buyback program.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 9/16/2014)

1 AN ACT establishing a Statewide gun buyback program and
2 supplementing various parts of the statutory law.

3

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

6

7 1. a. To reduce gun violence by removing firearms and other
8 weapons from circulation, the Attorney General shall establish a
9 Statewide gun buyback program allowing citizens of this State to
10 voluntarily surrender firearms and weapons in their possession.

11 b. A person who surrenders a firearm or other weapon in a gun
12 buyback program shall remain anonymous.

13 c. A reward shall be granted in a form and in an amount to be
14 determined by the Attorney General for each surrendered firearm or
15 weapon.

16 d. The Attorney General shall conduct nine gun buyback
17 programs each calendar year. Three programs shall be held in the
18 northern, central, and southern regions of the State, respectively.
19 At least one program in each region shall be held in an urban area
20 with a high crime rate as determined by the most recent issue of the
21 Uniform Crime Report published by the Department of Law and
22 Public Safety.

23 e. The Statewide gun buyback program established in this
24 section shall be funded by:

25 (1) forfeiture funds collected pursuant to N.J.S.2C:64-6, in an
26 amount to be determined by the Attorney General;

27 (2) private donations collected pursuant to sections 2 and 3 of
28 P.L. c. (C.) (pending before the Legislature as this bill); and

29 (3) any other monies that may be available to the Attorney
30 General.

31 f. The Attorney General shall partner, to the greatest extent
32 practicable, with local law enforcement agencies and community
33 organizations in coordinating the Statewide gun buyback programs
34 established pursuant to this section.

35

36 2. a. A taxpayer, upon the review and approval of the
37 taxpayer's application therefor by the director and the Attorney
38 General, shall be allowed a credit for the privilege period against
39 the tax imposed pursuant to section 5 of P.L.1945, c.162
40 (C.54:10A-5), in an amount equal to 25 percent of the fair market
41 value of the taxpayer's qualified contribution to the gun buyback
42 program during the privilege period.

43 b. The order of priority of the application of the credit allowed
44 pursuant to this section and any other credits allowed by law shall
45 be as prescribed by the director. The amount of the credit applied
46 under this section against the tax imposed pursuant to section 5 of
47 P.L.1945, c.162 (C.54:10A-5) for a privilege period, together with
48 any other credits allowed by law, shall not exceed 50 percent of the

1 tax liability otherwise due and shall not reduce the tax liability to an
2 amount less than the statutory minimum provided in subsection (e)
3 of section 5 of P.L.1945, c.162 (C.54:10A-5). The amount of the
4 qualified contribution that is claimed as a credit pursuant to this
5 section shall not be allowed as an amount calculated or claimed
6 pursuant to any other deduction or credit against the tax imposed
7 pursuant to section 5 of P.L.1945, c.162 (C.54:10A-5).

8 c. The amount of tax credits approved by the director and the
9 Attorney General pursuant to this section and section 3 of P.L. ,
10 c. (C.) (pending before the Legislature as this bill), shall not
11 exceed a cumulative total of \$2,000,000 in any calendar year to
12 apply against the tax imposed pursuant to section 5 of P.L.1945,
13 c.162 (C.54:10A-5), and the tax imposed pursuant to the “New
14 Jersey Gross Income Tax Act,” N.J.S.54A:1-1 et seq. If the
15 cumulative amount of tax credits allowed to taxpayers in a calendar
16 year exceeds the amount of credits available in that year, then
17 taxpayers who have first applied for and have not been allowed a
18 tax credit for that reason shall be allowed, in the order in which
19 they have submitted an application for the allowance of a credit, the
20 amount of tax credit on the first day of the next succeeding calendar
21 year in which tax credits under this section and section 3 of P.L. ,
22 c. (C.) (pending before the Legislature as this bill) are not in
23 excess of the amount of credits available.

24 d. As used in this section:

25 “Gun buyback program” means the Statewide gun buyback
26 program established pursuant to section 1 of P.L. , c. (C.)
27 (pending before the Legislature as this bill).

28 “Qualified contribution” means a nonrefundable contribution to
29 the Attorney General of cash, merchandise, or other tangible or
30 intangible assets that is capable of being valued, securely stored or
31 maintained, and used, or converted into cash and used, as a reward
32 to participants of the gun buyback program for the surrender of a
33 firearm or other weapon.

34 e. Notwithstanding any provision of the “Administrative
35 Procedure Act,” P.L.1968, c.410 (C.52:14B-1 et seq.) to the
36 contrary, the director, in consultation with the Attorney General,
37 may adopt immediately upon filing with the Office of
38 Administrative Law such rules and regulations as the director or the
39 Attorney General determine to be necessary to implement the
40 provisions of this section, which rules and regulations shall be
41 effective for a period not to exceed 360 days following the effective
42 date of P.L. , c. (C.) (pending before the Legislature as this
43 bill) and may thereafter be amended, adopted, or readopted by the
44 director in accordance with the requirements of P.L.1968, c.410.

45

46 3. a. A taxpayer, upon the review and approval of the
47 taxpayer’s application therefor by the director and the Attorney
48 General, shall be allowed a credit for the taxable year against the

1 tax otherwise due for the taxable year pursuant to the “New Jersey
2 Gross Income Tax Act,” N.J.S.54A:1-1 et seq., in an amount equal
3 to 25 percent of the fair market value of the taxpayer’s qualified
4 contribution to the gun buyback program during the taxable year.

5 b. The order of priority of the application of the credit allowed
6 pursuant to this section and any other credits allowed by law shall
7 be as prescribed by the director. The amount of the credit applied
8 under this section against the tax imposed pursuant to the “New
9 Jersey Gross Income Tax Act,” N.J.S.54A:1-1 et seq., for a taxable
10 year, together with any other credits allowed by law, shall not
11 exceed 50 percent of the tax liability otherwise due. The amount of
12 the qualified contribution that is claimed as a credit pursuant to this
13 section shall not be allowed as an amount calculated or claimed
14 pursuant to any other deduction or credit against the tax imposed
15 pursuant to the “New Jersey Gross Income Tax Act,” N.J.S.54A:1-1
16 et seq.

17 c. (1) A business entity that is classified as a partnership for
18 federal income tax purposes shall not be allowed a credit directly
19 under the gross income tax, but the amount of credit of a taxpayer
20 in respect of a distributive share of partnership income shall be
21 determined by allocating to the taxpayer that proportion of the
22 credit acquired by the partnership that is equal to the taxpayer’s
23 share, whether or not distributed, of the total distributive income or
24 gain of the partnership for its taxable year ending within or with the
25 taxpayer’s taxable year.

26 (2) A New Jersey S corporation shall not be allowed a credit
27 directly under the gross income tax, but the amount of credit of a
28 taxpayer in respect of a pro rata share of S Corporation income shall
29 be determined by allocating to the taxpayer that proportion of the
30 credit acquired by the New Jersey S Corporation that is equal to the
31 taxpayer’s share, whether or not distributed, of the total pro rata
32 share of S Corporation income of the New Jersey S Corporation for
33 its privilege period ending within or with the taxpayer’s taxable
34 year.

35 d. The amount of tax credits approved by the director and the
36 Attorney General pursuant to this section and section 2 of P.L. ,
37 c. (C.) (pending before the Legislature as this bill), shall not
38 exceed a cumulative total of \$2,000,000 in any calendar year to
39 apply against the tax imposed pursuant to the “New Jersey Gross
40 Income Tax Act,” N.J.S.54A:1-1 et seq., and the tax imposed
41 pursuant to section 5 of P.L.1945, c.162 (C.54:10A-5). If the
42 cumulative amount of tax credits allowed to taxpayers in a calendar
43 year exceeds the amount of credits available in that year, then
44 taxpayers who have first applied for and have not been allowed a
45 credit for that reason shall be allowed, in the order in which they
46 have submitted an application for the allowance of a credit, the
47 amount of tax credit on the first day of the next succeeding calendar
48 year in which tax credits under this section and section 2 of P.L. ,

1 c. (C.) (pending before the Legislature as this bill) are not in
2 excess of the amount of credits available.

3 e. As used in this section:

4 “Gun buyback program” means the Statewide gun buyback
5 program established pursuant to section 1 of P.L. , c. (C.)
6 (pending before the Legislature as this bill).

7 “Qualified contribution” means a nonrefundable contribution to
8 the Attorney General of cash, merchandise, or other tangible or
9 intangible assets that is capable of being valued, securely stored or
10 maintained, and used, or converted into cash and used, as a reward
11 to participants of the gun buyback program for the surrender of a
12 firearm or other weapon.

13 f. Notwithstanding any provision of the “Administrative
14 Procedure Act,” P.L.1968, c.410 (C.52:14B-1 et seq.) to the
15 contrary, the director, in consultation with the Attorney General,
16 may adopt immediately upon filing with the Office of
17 Administrative Law such rules and regulations as the director or the
18 Attorney General determine to be necessary to implement the
19 provisions of this section, which rules and regulations shall be
20 effective for a period not to exceed 360 days following the effective
21 date of P.L. , c. (C.) (pending before the Legislature as this
22 bill) and may thereafter be amended, adopted, or readopted by the
23 director in accordance with the requirements of P.L.1968, c.410.

24

25 4. The Attorney General is authorized to promulgate guidelines
26 or directives, as appropriate, to implement and enforce the
27 provisions of P.L. , c. (C.) (pending before the Legislature
28 as this bill).

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30 5. This act shall take effect immediately; provided, however,
31 that section 1 shall remain inoperative until the first day of the
32 seventh month next following the date of enactment and sections 2
33 and 3 shall apply to privilege periods and taxable years beginning
34 on or after January 1, 2014.

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STATEMENT

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39 This bill would require the Attorney General to establish a
40 Statewide gun buyback program that allows citizens of this State to
41 voluntarily and anonymously surrender firearms and weapons in
42 their possession in exchange for a monetary reward. The form of
43 the reward, such as cash or debit card, would be determined by the
44 Attorney General.

45 Under the Statewide gun buyback program established in the bill,
46 the Attorney General is required to hold at least nine gun buyback
47 programs a year throughout the State. At least three gun buyback
48 programs each are to be held in the northern region, central region,

1 and southern region of the State. At least one program in each
2 region is to be held in an urban area with a high crime rate. The
3 Attorney General is to obtain the crime rates of the various
4 municipalities by consulting the most recent issue of the Uniform
5 Crime Report, which is published by the Department of Law and
6 Public Safety.

7 The bill directs the Attorney General to partner with local law
8 enforcement agencies and community organizations in coordinating
9 gun buyback events when possible.

10 The gun buyback program established in the bill would be
11 funded by: forfeiture funds received by the Attorney General as
12 instrumentalities of crime; private donations from corporations,
13 small businesses, and individuals; and any other monies that may
14 become available to the Attorney General.

15 The bill would also provide a corporation business tax credit and
16 gross income tax credit for private donations to the program, equal
17 to 25% of the fair market value of the taxpayers qualified
18 contribution to the gun buyback program, not to exceed a
19 cumulative total of \$2 million in any calendar year.

20 According to the sponsor, this bill is intended to enhance the
21 public safety by reducing the number of firearms in circulation.