ASSEMBLY CONCURRENT RESOLUTION No. 102

STATE OF NEW JERSEY
216th LEGISLATURE

INTRODUCED JANUARY 27, 2014

Sponsored by:
Assemblyman JOHN S. WISNIEWSKI
District 19 (Middlesex)
Assemblywoman ANNETTE QUIJANO
District 20 (Union)
Assemblyman SEAN T. KEAN
District 30 (Monmouth and Ocean)

Co-Sponsored by:
Assemblyman Rible

SYNOPSIS

Proposes constitutional amendment to incrementally increase amount of veterans’ property tax deduction from $250 to $500 per year.

CURRENT VERSION OF TEXT

As introduced.

(Sponsorship Updated As Of: 6/16/2015)
A CONCURRENT RESOLUTION proposing to amend Article VIII, Section I, paragraph 3 of the New Jersey Constitution.

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

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

PROPOSED AMENDMENT

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

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 2014, $300 in tax year 2015, $350 in tax year 2016, $400 in tax year 2017, $450 in tax year 2018, and $500 in tax year 2019 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 The deduction or cancellation shall not be altered or repealed.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 United States, or who has been or may hereafter be honorably

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.
discharged or released under honorable circumstances from active service in time of war or of other emergency as so defined in any branch of the Armed Forces of the United States 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 deductions as from time to time may be provided by law.

(cf: Article VIII, Section I, paragraph 3 amended effective December 2, 1999)

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

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

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

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

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

b. In every municipality the following question:
<table>
<thead>
<tr>
<th>YES</th>
<th>CONSTITUTIONAL AMENDMENT TO INCREASE PROPERTY TAX DEDUCTION FOR VETERANS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Do you approve amending the Constitution to increase the amount of the veterans’ property tax deduction? The amount of the deduction is now $250. That amount would increase by $50 each year, beginning in 2015, until it reaches $500 in 2019.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NO</th>
<th>INTERPRETIVE STATEMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>This proposed constitutional amendment would increase the amount of the veterans’ property tax deduction to $500 over five years. The current amount of the deduction is $250. Beginning in 2015, that amount would be raised by $50 in each year until it reaches $500 in 2019. It would remain at $500 per year in every year after 2019. The amount of the veterans’ property tax deduction has not been increased since 1999. That year, the voters approved an increase in the deduction from $50 to the current $250, over a four-year period.</td>
</tr>
</tbody>
</table>

If approved by the voters of the State, this proposed constitutional amendment would increase the veterans’ property tax deduction from the current $250 to: $300 for calendar year 2015, $350 for calendar year 2016, $400 for calendar year 2017, $450 for calendar year 2018, and $500 for calendar year 2019, and for each year thereafter. The voters of this State have not approved an increase in the amount of the veterans’ property tax deduction since 1999, when the voters approved an incremental increase in the amount of the deduction from $50 in 1999 to the current $250, over a period of four years.