ASSEMBLY CONCURRENT RESOLUTION No. 127

STATE OF NEW JERSEY
216th LEGISLATURE

INTRODUCED MARCH 10, 2014

Sponsored by:
Assemblyman CHRIS A. BROWN
District 2 (Atlantic)
Assemblyman BOB ANDRZEJczAK
District 1 (Atlantic, Cape May and Cumberland)
Assemblyman GORDON M. JOHNSON
District 37 (Bergen)

Co-Sponsored by:
Assemblywoman Gove, Assemblymen DeAngelo, Fiocchi and Rumpf

SYNOPSIS
Proposes constitutional amendment to increase amount of veterans’ property tax deduction to $350.

CURRENT VERSION OF TEXT
As introduced.
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 New Jersey Constitution is hereby agreed to:

PROPOSED AMENDMENT

Amend Article VIII, Section 1, 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, $250 in tax years 2003 through 2014, and $350 in 2015 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 The deduction or cancellation shall not be altered or repealed.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 discharged or released under honorable circumstances from active service in time of war or of other emergency as so defined in any

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.
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></th>
<th>CONSTITUTIONAL AMENDMENT TO INCREASE AMOUNT OF VETERANS’ PROPERTY TAX DEDUCTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>YES</td>
<td>Do you approve amending the Constitution to increase from $250 to $350, the amount of the veterans’ property tax deduction? The increase will take effect in 2015.</td>
</tr>
<tr>
<td>NO</td>
<td>INTERPRETIVE STATEMENT</td>
</tr>
</tbody>
</table>

Currently, the veterans’ property tax deduction is $250. This amendment will increase the amount of the deduction to $350, beginning in 2015. This amount was increased to $250 in 2003.

A veteran must be honorably discharged from active wartime service, and own real property, to qualify for this deduction.

STATEMENT

If approved by the voters of the State, this proposed constitutional amendment would increase the amount of the veterans’ property tax deduction to $350. Currently, this deduction is $250, and was last increased in 2003. In order to qualify for the deduction, a veteran must be honorably discharged from active service in time of war or other emergency, as defined by the Legislature, and must own real property.