ASSEMBLY CONCURRENT RESOLUTION No. 57

STATE OF NEW JERSEY
216th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2014 SESSION

Sponsored by:
Assemblyman BOB ANDRZEJCZAK
District 1 (Atlantic, Cape May and Cumberland)

SYNOPSIS
Proposes constitutional amendment to permit Legislature to extend eligibility to receive veterans’ property tax deduction to surviving spouse of nonresident veteran in certain circumstances.

CURRENT VERSION OF TEXT
Introduced Pending Technical Review by Legislative Counsel
A CONCURRENT RESOLUTION proposing to amend Article VIII,
Section I, paragraph 3 of the Constitution of the State of New
Jersey.

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 hereby 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. 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repealed.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

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.
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.

The Legislature may provide the deduction or cancellation in this paragraph to the surviving spouse of a person 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, but who was not a citizen and resident of the State at the time of his or her death, provided that the deceased veteran was a citizen and resident of the State for any period of time prior to induction into any branch of the Armed Forces of the United States, and also for any period of time following his or her honorable discharge from such branch of the Armed Forces of the United States. Any deduction or cancellation provided to such a surviving spouse by the Legislature pursuant to this paragraph shall continue only during his widowerhood or her widowhood, as appropriate, and while the surviving spouse remains a resident of this State.

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

b. In every municipality the following question:
<table>
<thead>
<tr>
<th></th>
<th><strong>$250 PROPERTY TAX DEDUCTION FOR SURVIVING SPOUSE OF NONRESIDENT VETERANS</strong></th>
</tr>
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<tbody>
<tr>
<td><strong>YES</strong></td>
<td>Do you approve the proposed amendment to the State Constitution that would permit the Legislature to provide an annual property tax deduction of $250 to the surviving spouse of a person honorably discharged or released under honorable circumstances from active service in time of war or other emergency in any branch of the Armed Forces of the United States, but who was not a citizen and resident of the State at the time of his or her death; provided that the deceased was a resident of the State for any period of time prior to, and subsequent to, his or her service in the Armed Forces of the United States?</td>
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<tr>
<td><strong>NO</strong></td>
<td><strong>INTERPRETIVE STATEMENT</strong></td>
</tr>
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<td></td>
<td>This proposed constitutional amendment would permit the Legislature to provide an annual property tax deduction of $250 to the surviving spouse of a person honorably discharged or released under honorable circumstances from active service in time of war or other emergency in any branch of the Armed Forces of the United States, but who was not a citizen and resident of the State at the time of his or her death. In order for the surviving spouse to be eligible for this deduction, the deceased veteran must have lived in New Jersey for any period of time both prior to, and subsequent to, his or her service in the Armed Forces of the United States.</td>
</tr>
</tbody>
</table>

**STATEMENT**

If approved by the voters of the State, this proposed amendment to the State Constitution would authorize the Legislature to provide an annual property tax deduction of $250 to the surviving spouse of a person honorably discharged or released under honorable circumstances from active service in time of war or other emergency in any branch of the Armed Forces of the United States, but who was not a citizen and resident of the State at the time of his or her death. The proposed amendment would require that the
deceased had lived in New Jersey for any period of time both prior
to, and subsequent to, his or her service in the Armed Forces of the
United States, in order for the surviving spouse to be eligible for
this deduction.