SENATE CONCURRENT RESOLUTION No. 106

STATE OF NEW JERSEY
216th LEGISLATURE

INTRODUCED APRIL 28, 2014

Sponsored by:
Senator RAYMOND J. LESNIAK
District 20 (Union)

SYNOPSIS
Amends State Constitution to dedicate all revenue derived from motor fuels tax to Transportation Trust Fund.

CURRENT VERSION OF TEXT
As introduced.
A CONCURRENT RESOLUTION proposing to amend Article VIII, Section II, paragraph 4 of the New Jersey Constitution.

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

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

PROPOSED AMENDMENT

Amend Article VIII, Section II, paragraph 4 to read as follows:

4. There shall be credited to a special account in the General Fund:
   (a) for each State fiscal year commencing on and after July 1, 2007 an amount equivalent to the all revenue derived from $0.105 per gallon from the tax imposed on the sale of motor fuels pursuant to chapter 39 of Title 54 of the Revised Statutes;
   (b) for the State fiscal year 2001 an amount not less than $100,000,000 derived from the State revenues collected from the tax on the gross receipts of the sale of petroleum products imposed pursuant to P.L.1990, c.42 (C.54:15B-1 et seq.) as amended and supplemented, or any other subsequent law of similar effect, and for each State fiscal year thereafter an amount not less than $200,000,000 derived from those revenues; and
   (c) for the State fiscal year 2002 an amount not less than $80,000,000 from the State revenue collected from the State tax imposed under the "Sales and Use Tax Act," pursuant to P.L.1966, c.30 (C.54:32B-1 et seq.), as amended and supplemented, or any other subsequent law of similar effect, for the State fiscal year 2003 an amount not less than $140,000,000 from those revenues, and for each State fiscal year thereafter an amount not less than $200,000,000 from those revenues; provided, however, the dedication and use of such revenues as provided in this paragraph shall be subject and subordinate to (a) all appropriations of revenues from such taxes made by laws enacted on or before December 7, 2006 in accordance with Article VIII, Section II, paragraph 3 of the State Constitution in order to provide the ways and means to pay the principal and interest on bonds of the State presently outstanding or authorized to be issued under such laws or (b) any other use of those revenues enacted into law on or before December 7, 2006. These amounts shall be appropriated from time to time by the Legislature, only for the purposes of paying or financing the cost of planning, acquisition, engineering, construction, reconstruction, repair and rehabilitation of the

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.
transportation system in this State and it shall not be competent for
the Legislature to borrow, appropriate or use these amounts or any
part thereof for any other purpose, under any pretense whatever.
(cf: Art. VIII, Sec. II, par. 4; amended effective December 7, 2006)

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:

| YES | CONSTITUTIONAL AMENDMENT TO DEDICATE THE ENTIRE AMOUNT OF REVENUE DERIVED FROM THE MOTOR FUELS TAX TO THE TRANSPORTATION TRUST FUND
Do you approve amending the Constitution to dedicate all revenue from the tax on the sale of motor fuels to the Transportation Trust Fund? |
| NO | INTERPRETIVE STATEMENT
This amendment provides that all of the revenue from the tax on motor fuels, including diesel fuels, is dedicated to the Transportation Trust Fund. |
This constitutional amendment requires that the entire amount of revenue derived from the tax on the sale of motor fuels be dedicated to the Transportation Trust Fund (the fund).

Currently, the State Constitution dedicates $0.105 per gallon from the tax imposed on the sale of motor fuels to the fund. Under current law, the motor fuels tax is $0.105 per gallon for gasoline and blended fuel that contains gasoline and $0.135 per gallon for diesel fuel, blended fuel that contains diesel fuel, and kerosene. The amendment dedicates to the fund an amount equal to three cents per gallon sold of diesel fuel, blended fuel that contains diesel fuel, and kerosene that is not currently constitutionally required to go to the fund. In addition, the amendment would require that additional revenue derived from any future increase in the motor fuels tax go to the fund.

Amounts in the fund may only be used for the purposes of paying or financing the cost of planning, acquisition, engineering, construction, reconstruction, repair, and rehabilitation of the transportation system in this State.