SENATE CONCURRENT RESOLUTION No. 13

STATE OF NEW JERSEY
216th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2014 SESSION

Sponsored by:
Senator ANTHONY R. BUCCO
District 25 (Morris and Somerset)

Co-Sponsored by:
Senators Bateman and Oroho

SYNOPSIS
Proposes constitutional amendment to increase to $500 veterans' property tax deduction.

CURRENT VERSION OF TEXT
Introduced Pending Technical Review by Legislative Counsel

(Sponsorship Updated As Of: 2/26/2014)
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 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 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 2008, $300 in tax year 2009, $350 in tax year 2010, $400 in tax year 2011, $450 in tax year 2012 and $500 in tax year 2013 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 The deduction or cancellation shall not be altered or repealed.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

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.
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 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 Attorney General, 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 THE PROPERTY TAX DEDUCTION FOR VETERANS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Shall the amendment to Article VIII, Section I, paragraph 3 of the State Constitution, agreed to by the Legislature, increasing from $250 to $500 over five years the annual deduction for veterans from real and personal property taxes, be approved?</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 veterans’ property tax deduction from the current $250 to: $300 for calendar year 2009, $350 for calendar year 2010, $400 for calendar year 2011, $450 for calendar year 2012 and $500 for calendar year 2013 and for each year thereafter. The veterans’ property tax deduction provided for in the State Constitution was last increased in 1999.</td>
</tr>
</tbody>
</table>

STATEMENT

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 in calendar year 2009, $350 in calendar year 2010, $400 in calendar year 2011, $450 in calendar year 2012 and $500 in calendar year 2013 and for each year thereafter. The veterans’ property tax deduction provided for in the State Constitution was last increased in 1999, when the amount of the annual deduction was raised from $50 to $250 over four years.