SENATE CONCURRENT
RESOLUTION No. 17

STATE OF NEW JERSEY
216th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2014 SESSION

Sponsored by:
Senator DIANE B. ALLEN
District 7 (Burlington)
Senator JAMES BEACH
District 6 (Burlington and Camden)

Co-Sponsored by:
Senators A.R.Bucco and Madden

SYNOPSIS
Proposes constitutional amendment to extend property tax deduction to certain veterans who did not serve during time of war or other emergency.

CURRENT VERSION OF TEXT
Introduced Pending Technical Review by Legislative Counsel

(Sponsorship Updated As Of: 6/3/2014)
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 hereby agreed to:

PROPOSED AMENDMENT

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

3. a. 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, or if the amount of any such tax bill shall be less than $250, to a cancellation thereof. The deduction or cancellation shall not be altered or repealed.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 United States Department of Veterans Affairs, 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

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.
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 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 subparagraph provided for honorably discharged veterans and to such further deductions as from time to time may be provided by law.

b. Any citizen and resident of this State now or hereafter honorably discharged or released under honorable circumstances from active service in any branch of the Armed Forces of the United States who served for at least 180 days, but did not serve in time of war or other emergency as, from time to time, defined by the Legislature, 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 $250 in each tax year, or if the amount of any such tax bill shall be less than $250, to a cancellation thereof. 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 Department of Veterans Affairs, or its successor, to have a service-connected disability, shall be entitled to such further deduction from taxation without regard to the minimum number of days of service, as from time to time may be provided by law. The surviving spouse of such a veteran shall be entitled, during her widowhood or his widowerhood, as the case may be, and while a resident of this State, to the annual deduction or cancellation provided in this subparagraph.

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:

| | CONSTITUTIONAL AMENDMENT TO ALLOW ANY VETERAN TO RECEIVE PROPERTY TAX DEDUCTION.  
| | Do you approve amending the Constitution to extend the annual $250 property tax deduction to all honorably discharged veterans who served for at least 180 days, even though the service was not during a time of war or emergency, and to their surviving spouses?  
| | The amendment would also allow an additional deduction for disabled veterans, if approved by law.  
| YES | 
| | INTERPRETIVE STATEMENT  
| | At present, the State constitution gives an annual property tax deduction of $250 to honorably discharged military veterans who served during war or emergency. Surviving spouses of these veterans are also eligible for these benefits. Disabled veterans may currently receive an additional property tax deduction by law.  
| | This constitutional amendment would extend the annual $250 property tax deduction to all honorably discharged military veterans who served for at least 180 days, even though the service was not during a time of war or emergency. It would also extend the deduction to their surviving spouses.  
| | The amendment also would allow an additional property tax deduction to be given by law to veterans who were disabled during active service in the military but did not serve during war or emergency.  
| NO |
Currently, only veterans who served during a time of war or other emergency are eligible to receive the property tax deduction of $250 annually provided by the New Jersey Constitution. This concurrent resolution proposes a constitutional amendment to permit veterans who served in the United States Armed Forces for at least 180 days, but who did not serve during a time of war or other emergency, to receive the annual property tax deduction. The surviving spouse of such a veteran would also be eligible for the annual property tax deduction.

In addition, this amendment to the constitution will permit further deductions, as for example a veterans property tax exemption, to be provided by law for certain disabled veterans who did not serve during a time of war or other emergency.