SENATE CONCURRENT
RESOLUTION No. 39

STATE OF NEW JERSEY
216th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2014 SESSION

Sponsored by:
Senator JENNIFER BECK
District 11 (Monmouth)
Senator ROBERT W. SINGER
District 30 (Monmouth and Ocean)

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

SYNOPSIS
Proposes constitutional amendment to extend eligibility for veterans’ property tax deduction and disabled veterans’ property tax exemption to residents of continuing care retirement communities.

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 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 or the pro rata share of taxes attributable to a unit or a room occupied by a resident of a continuing care retirement community, 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 The deduction or cancellation shall not be altered or repealed.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

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.
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 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>YES</th>
<th>CONSTITUTIONAL AMENDMENT EXTENDING VETERANS' PROPERTY TAX DEDUCTION AND EXEMPTION TO RESIDENTS OF CONTINUING CARE RETIREMENT COMMUNITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>YES</td>
<td>Do you approve amending the Constitution to extend the veterans’ property tax deduction and exemption to qualified veterans who are residents of continuing care retirement communities?</td>
</tr>
<tr>
<td>NO</td>
<td>INTERPRETIVE STATEMENT</td>
</tr>
<tr>
<td>NO</td>
<td>This proposed constitutional amendment would allow the current property tax deduction and property tax exemption available to qualified veterans to be granted to veterans who live in continuing care retirement communities.</td>
</tr>
</tbody>
</table>

This proposed constitutional amendment would authorize veterans who live in continuing care retirement communities to receive the $250 veterans' property tax deduction and the totally and permanently disabled veterans' property tax exemption currently available to qualified veterans, by requiring that the property tax deduction, or property tax exemption, as appropriate, would be deducted from the pro rata share of taxes attributable to a unit or a room occupied by a veteran who is eligible to receive either the property tax deduction or the property tax exemption.

The sponsor believes that the deduction from taxation for honorably discharged veterans and the exemption from property taxation for totally and permanently disabled veterans should not be disallowed because a veteran lives in a continuing care retirement community.