

ASSEMBLY, No. 1044

STATE OF NEW JERSEY 218th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2018 SESSION

Sponsored by:

Assemblyman ERIC HOUGHTALING

District 11 (Monmouth)

Assemblywoman JOANN DOWNEY

District 11 (Monmouth)

Assemblyman JOHN DIMAIO

District 23 (Hunterdon, Somerset and Warren)

Assemblyman PARKER SPACE

District 24 (Morris, Sussex and Warren)

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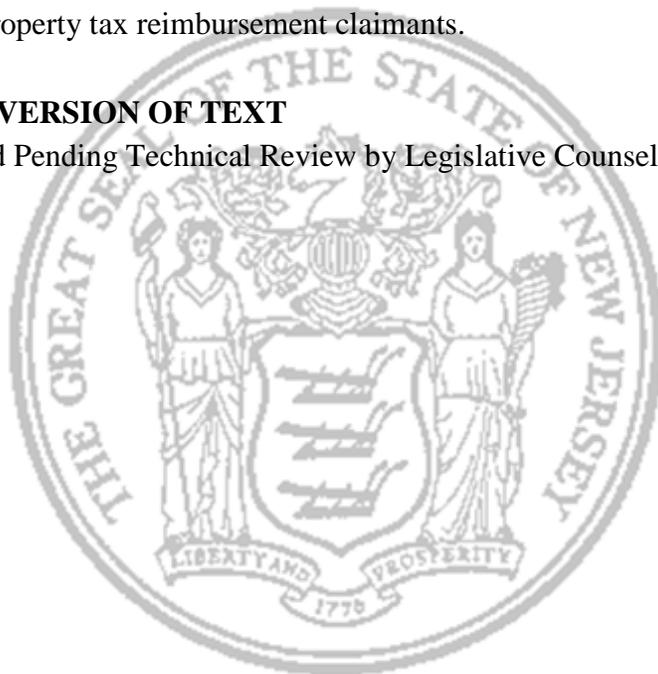
Assemblyman Harold J. Wirths

SYNOPSIS

Requires Director of Division of Taxation to examine feasibility of centralized property tax information system to verify property taxes paid by homestead property tax reimbursement claimants.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



(Sponsorship Updated As Of: 1/30/2018)

1 AN ACT concerning the homestead property tax reimbursement
2 program.

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4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

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7 1. a. The Director of the Division of Taxation in the
8 Department of Treasury shall examine the feasibility of
9 establishing, for the administration of the homestead property tax
10 reimbursement program, P.L.1997, c.348 (C.54:4-8.67 et al.), a
11 centralized property tax data system that would assist the division in
12 verifying the amount of property tax paid on any homestead in any
13 base year, and in any year for which an eligible claimant seeks a
14 reimbursement. Upon the completion of the director's examination,
15 the director shall prepare a written report containing the director's
16 findings. The report shall be transmitted to the Governor and to the
17 Legislature, pursuant to section 2 of P.L.1991, c.164 (C.52:14-
18 19.1), no later than six months following the effective date of this
19 section.

20 b. If the director concludes, pursuant to subsection a of this
21 section, that a centralized property tax data system is feasible, the
22 report shall enumerate the director's recommendations for changes
23 to statutory law or regulations necessary to implement the system.
24 If the director determines that no changes to statutory law or
25 regulations are necessary to implement a centralized property tax
26 data system, the director shall implement such a system no later
27 than the first day of the fourth month next following the date of the
28 director's transmission of the report to the Governor and the
29 Legislature.

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31 2. This act shall take effect immediately.

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STATEMENT

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36 This bill would require the Director of the Division of Taxation
37 in the Department of Treasury to examine the feasibility of
38 establishing, for the administration of the homestead property tax
39 reimbursement program, N.J.S.A.54:4-8.67 et al., a centralized
40 property tax data system that would assist the division in verifying
41 the amount of property tax paid on any homestead in any base year,
42 and in any year for which an eligible claimant seeks a
43 reimbursement. Upon the completion of the director's examination,
44 the director must prepare a written report explaining his findings
45 and must transmit that report to the Governor and the Legislature,
46 no later than six months following the effective date of the bill.

47 If the director concludes that a centralized property tax data
48 system is feasible, the report must enumerate the director's

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1 recommendations for any changes to statutory law or to regulations
2 to implement the system. If the director determines that no changes
3 to statutory law or to regulations are necessary to implement a
4 centralized property tax data system, the director must implement
5 that system no later than the first day of the fourth month next
6 following the date of the director's transmission of the report to the
7 Governor and the Legislature.

8 The bill would allow the Division of Taxation to easily verify
9 property tax information required annually of eligible claimants
10 seeking a homestead property tax reimbursement without requiring
11 the claimants to seek that information from local tax collectors.