

ASSEMBLY, No. 1621

STATE OF NEW JERSEY 218th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2018 SESSION

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SYNOPSIS

Authorizes innocent spouse relief under the gross income tax.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



1 AN ACT authorizing innocent spouse relief under the gross income
2 tax, supplementing Title 54A of the New Jersey Statutes.

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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. If a taxpayer is allowed relief from the joint and several
8 liability associated with a federal income tax joint return pursuant
9 to section 6015 of the federal Internal Revenue Code (26 U.S.C.
10 s.6015) for a taxable year, the taxpayer shall be allowed comparable
11 relief from the joint and several liability associated with a New
12 Jersey gross income tax joint return for the taxable year.

13 b. A taxpayer that does not apply for relief from the joint and
14 several liability associated with a federal income tax joint return
15 pursuant to section 6015 of the federal Internal Revenue Code (26
16 U.S.C. s.6015), but qualifies to do so, may apply to the director for
17 comparable relief from the joint and several liability associated with
18 a New Jersey gross income tax joint return.

19 c. Notwithstanding a provision of the “New Jersey Gross
20 Income Tax Act,” N.J.S.54A:1-1 to the contrary, including but not
21 limited to the joint and several liability established by N.J.S.54A:8-
22 3.1, this section shall apply.

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24 2. This act shall take effect immediately and apply to relief
25 sought for liabilities and refunds that would be timely for purposes
26 of section 6015 of the federal Internal Revenue Code (26 U.S.C.
27 s.6015) on or after the date of enactment.

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STATEMENT

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32 This bill explicitly authorizes innocent spouse relief under the
33 gross income tax. The purpose of this bill is to allow innocent
34 spouses to disentangle themselves from the gross income tax
35 liabilities of their tax deficient spouses.

36 The bill allows a taxpayer that has been granted innocent spouse
37 relief for federal income tax purposes to be granted comparable
38 relief for New Jersey gross income tax purposes. The bill also
39 allows a taxpayer that qualifies for innocent spouse relief for
40 federal income tax purposes, but who has not applied, to seek
41 innocent spouse relief for New Jersey gross income tax purposes.

42 The bill is set to take effect immediately and to allow innocent
43 spouse relief on the same statute of limitation timeline as is used for
44 federal income tax purposes.