ASSEMBLY CONCURRENT RESOLUTION No. 253

STATE OF NEW JERSEY

218th LEGISLATURE

INTRODUCED DECEMBER 16, 2019

Sponsored by:
Assemblywoman CLEOPATRA G. TUCKER
District 28 (Essex)
Assemblyman DANIEL R. BENSON
District 14 (Mercer and Middlesex)
Assemblywoman PAMELA R. LAMPIITT
District 6 (Burlington and Camden)
Assemblyman WAYNE P. DEANGELO
District 14 (Mercer and Middlesex)
Senator JOSEPH P. CRYAN
District 20 (Union)
Senator JOSEPH F. VITALE
District 19 (Middlesex)

Co-Sponsored by:
Assemblymen Dancer, Zwicker, Webber, Assemblywoman Murphy,
Assemblyman Danielsen, Assemblywoman Jimenez, Assemblymen Space,
Wirths, Mazzio, Armato, Assemblywomen Pinkin, Vainieri Huttle,
Assemblymen Freiman, Thomson, Houghtaling, Assemblywoman Downey,
Senators Bateman, Madden, Greenstein, Gopal, Brown and Diegnan

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

CURRENT VERSION OF TEXT
As introduced.

(Sponsorship Updated As Of: 1/14/2020)
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A CONCURRENT RESOLUTION proposing to amend Article VIII, Section I, paragraph 3 of the New Jersey Constitution.

BE IT RESOLVED by the General Assembly of the State of New Jersey (the Senate 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 The deduction or cancellation shall not be altered or repealed.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 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 subsection 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 subsection provided for honorably discharged veterans and to such further deductions as from time to time may be provided by law.

b. A continuing care retirement community shall receive a veterans' property tax deduction on behalf of eligible veterans. The amount of the property tax deduction shall be the dollar amount of the deduction multiplied by the number of eligible veterans receiving the property tax deduction immediately prior to moving into the continuing care retirement community. A person otherwise eligible for the veterans' deduction who is a resident of a continuing care retirement community shall receive the amount of the deduction to the extent of the share of the taxes assessed against the real property of the continuing care retirement community that is attributable to the unit that the resident occupies. The continuing care retirement community shall provide that amount as a payment or credit to the resident. That payment or credit shall be made to the resident no later than 30 days after the continuing care retirement community receives the property tax bill on which the credit appears. A veterans' property tax deduction shall not be paid on behalf of any eligible veteran who resides in a continuing care retirement community that is property tax-exempt. A resident receiving a payment or credit pursuant to this subsection shall not receive a veterans' property tax deduction on any other residence owned in whole or in part by the resident, or any residence in which the resident's spouse is living.

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 in this subsection provided for honorably discharged veterans. 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 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,
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:

<table>
<thead>
<tr>
<th>YES</th>
<th>PROPERTY TAX DEDUCTION AND EXEMPTION FOR PEACETIME VETERANS</th>
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<td></td>
<td>Do you approve amending the Constitution to give a $250 property tax deduction to veterans who did not serve in time of war? Do you also approve amending the Constitution to give a 100 percent property tax exemption to certain totally disabled veterans who did not serve in time of war?</td>
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<td>The widow or widower of these veterans also would receive this $250 deduction or 100 percent exemption after the veteran’s death.</td>
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<td><strong>ACR253 TUCKER, BENSON</strong></td>
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<td><strong>INTERPRETIVE STATEMENT</strong></td>
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<td>This amendment would give a $250 property tax deduction to veterans who did not serve in time of war. The widow or widower of a veteran who did not serve in time of war would receive this deduction after the veteran’s death.</td>
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<td>The amendment also extends the 100 percent property tax exemption for disabled veterans to veterans who became disabled during peacetime military service. Persons who became disabled during peacetime military service and reside in a continuing care retirement community would not receive the 100 percent exemption for disabled veterans.</td>
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<tr>
<td>Currently, these property tax deductions and exemptions are only given to veterans who served during time of war. The amendment would give the deductions and exemptions to veterans who did not serve in wartime.</td>
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**STATEMENT**

If approved by the voters of the State, this proposed constitutional amendment would make honorably discharged military veterans who did not serve during time of war or other emergency eligible for the $250 property tax deduction and the property tax exemption granted by law to veterans with a service-connected disability. Currently, these property tax benefits are given only to honorably discharged military veterans who served during time of war or other emergency.