

**ASSEMBLY CONCURRENT
RESOLUTION No. 57**

**STATE OF NEW JERSEY
218th LEGISLATURE**

PRE-FILED FOR INTRODUCTION IN THE 2018 SESSION

Sponsored by:

Assemblywoman CLEOPATRA G. TUCKER

District 28 (Essex)

Assemblyman BOB ANDRZEJCZAK

District 1 (Atlantic, Cape May and Cumberland)

Assemblyman DANIEL R. BENSON

District 14 (Mercer and Middlesex)

Assemblywoman PAMELA R. LAMPITT

District 6 (Burlington and Camden)

Assemblyman WAYNE P. DEANGELO

District 14 (Mercer and Middlesex)

Co-Sponsored by:

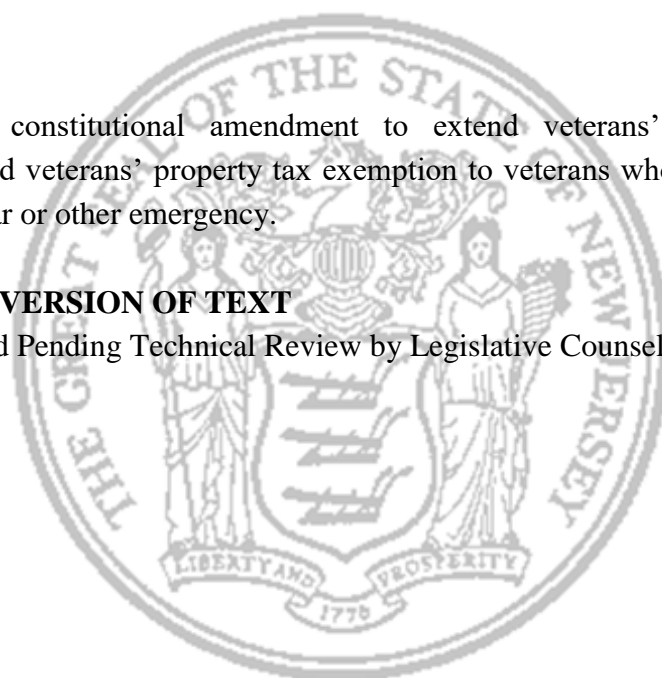
Assemblyman Dancer

SYNOPSIS

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

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



(Sponsorship Updated As Of: 11/08/2019)

1 **A CONCURRENT RESOLUTION** proposing to amend Article VIII,
2 Section I, paragraph 3 of the New Jersey Constitution.

3
4 **BE IT RESOLVED** *by the General Assembly of the State of New*
5 *Jersey (the Senate concurring):*

6
7 1. The following proposed amendment to the Constitution of
8 the State of New Jersey is hereby agreed to:

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10 **PROPOSED AMENDMENT**

11
12 Amend Article VIII, Section I, paragraph 3 to read as follows:

13 3. Any citizen and resident of this State now or hereafter
14 honorably discharged or released under honorable circumstances
15 from active service, **【in time of war or other emergency】** as, from
16 time to time, defined by the Legislature, in any branch of the Armed
17 Forces of the United States shall be entitled, annually to a deduction
18 from the amount of any tax bill for taxes on real and personal
19 property, or both, including taxes attributable to a residential unit
20 held by a stockholder in a cooperative or mutual housing
21 corporation, in the sum of **【\$50 or if the amount of any such tax bill**
22 **shall be less than \$50, to a cancellation thereof, except that the**
23 **deduction or cancellation shall be \$100 in tax year 2000, \$150 in**
24 **tax year 2001, \$200 in tax year 2002 and】 \$250 in each tax year**
25 **【thereafter】**, or if the amount of any such tax bill shall be less than
26 \$250, to a cancellation thereof. The deduction or cancellation shall
27 not be altered or repealed. Any person hereinabove described who
28 has been or shall be declared by the **【United States Veterans**
29 **Administration】** United States Department of Veterans Affairs, or
30 its successor, to have a service-connected disability, shall be
31 entitled to such further deduction from taxation as from time to time
32 may be provided by law. The surviving spouse of any citizen and
33 resident of this State who has met or shall meet his or her death on
34 active duty **【in time of war or of other emergency】** as so defined in
35 any such service shall be entitled, during her widowhood or his
36 widowhood, as the case may be, and while a resident of this State,
37 to the deduction or cancellation in this paragraph provided for
38 honorably discharged veterans and to such further deduction as
39 from time to time may be provided by law. The surviving spouse of
40 any citizen and resident of this State who has had or shall hereafter
41 have active service **【in time of war or of other emergency】** as so
42 defined in any branch of the Armed Forces of the United States and
43 who died or shall die while on active duty in any branch of the
44 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.

1 hereafter be honorably discharged or released under honorable
2 circumstances from active service [in time of war or of other
3 emergency] as so defined in any branch of the Armed Forces of the
4 United States shall be entitled, during her widowhood or his
5 widowerhood, as the case may be, and while a resident of this State,
6 to the deduction or cancellation in this paragraph provided for
7 honorably discharged veterans and to such further deductions as
8 from time to time may be provided by law.

9 (cf: Article VIII, Section I, paragraph 3 amended effective
10 December 2, 1999)

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12 2. When this proposed amendment to the Constitution is finally
13 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it
14 shall be submitted to the people at the next general election
15 occurring more than three months after the final agreement and
16 shall be published at least once in at least one newspaper of each
17 county designated by the President of the Senate, the Speaker of the
18 General Assembly and the Secretary of State, not less than three
19 months prior to the general election.

20

21 3. This proposed amendment to the Constitution shall be
22 submitted to the people at that election in the following manner and
23 form:

24 There shall be printed on each official ballot to be used at the
25 general election, the following:

26 a. In every municipality in which voting machines are not used,
27 a legend which shall immediately precede the question as follows:

28 If you favor the proposition printed below make a cross (X), plus
29 (+), or check (✓) in the square opposite the word "Yes." If you are
30 opposed thereto make a cross (X), plus (+) or check (✓) in the
31 square opposite the word "No."

32 b. In every municipality the following question:

	YES	<p>PROPERTY TAX DEDUCTION FOR PEACETIME VETERANS</p> <p>Do you approve amending the Constitution to give a \$250 property tax deduction to veterans who did not serve in time of war? The widow or widower of these veterans also would receive the deduction after the veteran’s death.</p>
	NO	<p>INTERPRETIVE STATEMENT</p> <p>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 the deduction after the veteran’s death. The amendment also extends the additional deduction for disabled veterans to veterans who became disabled during peacetime military service.</p> <p>Currently, these property tax deductions are only given to veterans who served during time of war. The amendment would give the deductions to veterans who did not serve in wartime.</p>

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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 deduction 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.