SENATE CONCURRENT RESOLUTION No. 110

STATE OF NEW JERSEY

218th LEGISLATURE

INTRODUCED MARCH 12, 2018

Sponsored by:
Senator VIN GOPAL
District 11 (Monmouth)

Senator FRED H. MADDEN, JR.
District 4 (Camden and Gloucester)

Assemblyman DANIEL R. BENSON
District 14 (Mercer and Middlesex)

Assemblywoman CAROL A. MURPHY
District 7 (Burlington)

Assemblyman ROY FREIMAN
District 16 (Hunterdon, Mercer, Middlesex and Somerset)

Co-Sponsored by:
Senators Brown, Greenstein, Pennacchio, Cruz-Perez, Bateman,
Assemblymen Johnson, Schaer, Assemblywoman Mosquera, Assemblyman
Houghtaling, Assemblywomen Downey, McKnight, Assemblymen Space
and Wirths

SYNOPSIS
Proposes constitutional amendment to extend veterans’ property tax
deduction to continuing care retirement communities.

CURRENT VERSION OF TEXT
As amended by the Senate on October 29, 2018.

(Sponsorship Updated As Of: 6/21/2019)
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. "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 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 The deduction or cancellation shall not be altered or repealed.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 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

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.

Matter enclosed in superscript numerals has been adopted as follows:

1Senate floor amendments adopted June 25, 2018.
2Senate floor amendments adopted October 29, 2018.
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,
to the deduction or cancellation in this 1paragraph] subsection 1
provided for honorably discharged veterans and to such further
deductions as from time to time may be provided by law.

1b. A continuing care retirement community shall receive a
veterans’ property tax deduction 2on behalf of eligible veterans 2.
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. 2A 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. 2

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,
to the deduction in this subsection provided for honorably
discharged veterans.¹  
(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 (√) 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>CONSTITUTIONAL AMENDMENT TO GIVE CERTAIN VETERANS' BENEFITS TO RESIDENTS OF CONTINUING CARE RETIREMENT COMMUNITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Do you approve amending the Constitution to allow eligible veterans to receive the value of the veterans' property tax deduction and exemption to certain other veterans if they reside in a continuing care retirement community? These veterans must live in a continuing care retirement community. The deduction shall be provided to a continuing care retirement community, which shall pass the value of the deduction on to eligible veterans who live there.</td>
</tr>
</tbody>
</table>

²
This amendment would [let certain veterans who live in continuing care retirement communities receive a $250 property tax deduction. Veterans who live in continuing care retirement communities who are 100% disabled from military service could receive a property tax exemption.] 2 allow eligible veterans who live in continuing care retirement communities to receive the value of the $250 property tax deduction currently granted to veterans who reside in a private residence. This amendment would give the veterans’ property tax deduction to continuing care retirement communities on behalf of eligible veterans.

The total amount of the deduction given to a continuing care retirement community would be based on the number of eligible veterans who live there. Eligible veterans received the deduction before moving into the continuing care retirement community. The community would be required to pass the value of the deduction on to each eligible veteran.

These deductions would not be paid to continuing care retirement communities that are property tax-exempt. An eligible veteran who receives the value of a deduction through a continuing care retirement community cannot receive a veterans’ property tax deduction on any other home he or she owns or in which a spouse lives.

Eligible veterans must be New Jersey residents. They must have served in the military in time of war, or other emergency. They must be honorably discharged.