

**SENATE CONCURRENT
RESOLUTION No. 187**

STATE OF NEW JERSEY

218th LEGISLATURE

INTRODUCED DECEMBER 16, 2019

Sponsored by:

Senator JOSEPH P. CRYAN

District 20 (Union)

Senator JOSEPH F. VITALE

District 19 (Middlesex)

Co-Sponsored by:

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)

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 Senate of the State of New Jersey (the
5 General Assembly concurring):

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

9
10 PROPOSED AMENDMENT

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

13 3. a. 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
17 Armed Forces of the United States shall be entitled, annually to a
18 deduction from the amount of any tax bill for taxes on real and
19 personal property, or both, including taxes attributable to a
20 residential unit held by a stockholder in a cooperative or mutual
21 housing corporation in the sum of **【**\$50 or if the amount of any such
22 tax bill shall be less than \$50, to a cancellation thereof, except that
23 the deduction or cancellation shall be \$100 in tax year 2000, \$150
24 in 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27 not be altered or repealed.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 widowerhood, as the case may be, and while a resident of this State,
37 to the deduction or cancellation in this subsection 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
43 and 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 subsection provided for
7 honorably discharged veterans and to such further deductions as
8 from time to time may be provided by law.

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

31 The surviving spouse of any citizen and resident of this State
32 who has met or shall meet his or her death on active duty [in time
33 of war or of other emergency as so defined] in any such service
34 shall be entitled, during her widowhood or his widowerhood, as the
35 case may be, and while a resident of this State, to the deduction in
36 this subsection provided for honorably discharged veterans. The
37 surviving spouse of any citizen and resident of this State who has
38 had or shall hereafter have active service [in time of war or of other
39 emergency as so defined] in any branch of the Armed Forces of the
40 United States and who died or shall die while on active duty in any
41 branch of the Armed Forces of the United States, or who has been
42 or may hereafter be honorably discharged or released under
43 honorable circumstances from active service [in time of war or of
44 other emergency as so defined] in any branch of the Armed Forces
45 of the United States shall be entitled, during her widowhood or his
46 widowerhood, as the case may be, and while a resident of this State,

1 to the deduction in this subsection provided for honorably
2 discharged veterans.
3 (cf: Article VIII, Section I, paragraph 3 amended effective
4 December 5, 2019)
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6 2. When this proposed amendment to the Constitution is finally
7 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it
8 shall be submitted to the people at the next general election
9 occurring more than three months after the final agreement and
10 shall be published at least once in at least one newspaper of each
11 county designated by the President of the Senate, the Speaker of the
12 General Assembly and the Secretary of State, not less than three
13 months prior to the general election.
14
15 3. This proposed amendment to the Constitution shall be
16 submitted to the people at that election in the following manner and
17 form:
18 There shall be printed on each official ballot to be used at the
19 general election, the following:
20 a. In every municipality in which voting machines are not used,
21 a legend which shall immediately precede the question as follows:
22 If you favor the proposition printed below make a cross (X), plus
23 (+), or check (✓) in the square opposite the word "Yes." If you are
24 opposed thereto make a cross (X), plus (+) or check (✓) in the
25 square opposite the word "No."
26 b. In every municipality the following question:
27

		<p>PROPERTY TAX DEDUCTION AND EXEMPTION 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? 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?</p> <p>The widow or widower of these veterans also would receive this \$250 deduction or 100 percent exemption after the veteran's death.</p>
	YES	

		<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 this deduction after the veteran’s death.</p> <p>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.</p> <p>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.</p>
	NO	

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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.