

**SENATE CONCURRENT
RESOLUTION No. 78**

STATE OF NEW JERSEY

218th LEGISLATURE

INTRODUCED FEBRUARY 1, 2018

Sponsored by:

Senator PATRICK J. DIEGNAN, JR.

District 18 (Middlesex)

SYNOPSIS

Proposes constitutional amendment to incrementally increase amount of veterans' property tax deduction from \$250 to \$500 per year.

CURRENT VERSION OF TEXT

As introduced.



SCR78 DIEGNAN

2

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 agreed to:

9
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 through 2018, \$300 in tax year 2019, \$350 in tax year
26 2020, \$400 in tax year 2021, \$450 in tax year 2022, and \$500 in tax
27 year 2023 and in each tax year thereafter. The deduction or
28 cancellation shall not be altered or repealed. Any person
29 hereinabove described who has been or shall be declared by the
30 United States Veterans Administration, or its successor, to have a
31 service-connected disability, shall be entitled to such further
32 deduction from taxation as from time to time may be provided by
33 law. The surviving spouse of any citizen and resident of this State
34 who has met or shall meet his or her death on active duty in time of
35 war or of other emergency as so defined in any such service shall be
36 entitled, during her widowhood or his widowerhood, as the case
37 may be, and while a resident of this State, to the deduction or
38 cancellation in this paragraph provided for honorably discharged
39 veterans and to such further deduction as from time to time may be
40 provided by law. The surviving spouse of any citizen and resident
41 of this State who has had or shall hereafter have active service in
42 time of war or of other emergency as so defined in any branch of
43 the Armed Forces of the United States and who died or shall die
44 while on active duty in any branch of the Armed Forces of the
45 United States, or who has been or may hereafter be honorably

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.

SCR78 DIEGNAN

3

1 discharged or released under honorable circumstances from active
2 service in time of war or of other emergency as so defined in any
3 branch of the Armed Forces of the United States shall be entitled,
4 during her widowhood or his widowerhood, as the case may be, and
5 while a resident of this State, to the deduction or cancellation in this
6 paragraph provided for honorably discharged veterans and to such
7 further deductions as from time to time may be provided by law.
8 (cf: Article VIII, Section I, paragraph 3 amended effective
9 December 2, 1999)

10

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

19

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

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

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

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

31 b. In every municipality the following question:

1

	YES	<p>CONSTITUTIONAL AMENDMENT TO INCREASE PROPERTY TAX DEDUCTION FOR VETERANS</p> <p>Do you approve amending the Constitution to increase the amount of the veterans’ property tax deduction? The amount of the deduction is now \$250. That amount would increase by \$50 each year, beginning in 2019, until it reaches \$500 in 2023.</p>
	NO	<p>INTERPRETIVE STATEMENT</p> <p>This proposed constitutional amendment would increase the amount of the veterans’ property tax deduction to \$500 over five years. The current amount of the deduction is \$250. Beginning in 2019, that amount would be raised by \$50 in each year until it reaches \$500 in 2023. It would remain at \$500 per year in every year after 2023.</p> <p>The amount of the veterans’ property tax deduction has not been increased since 1999. That year, the voters approved an increase in the deduction from \$50 to the current \$250, over a four-year period.</p>

2

3

4

STATEMENT

5

6 If approved by the voters of the State, this proposed
7 constitutional amendment would increase the veterans’ property tax
8 deduction from the current \$250 to: \$300 for calendar year 2019,
9 \$350 for calendar year 2020, \$400 for calendar year 2021, \$450 for
10 calendar year 2022, and \$500 for calendar year 2023, and for each
11 year thereafter.

12 The voters of this State have not approved an increase in the
13 amount of the veterans’ property tax deduction since 1999, when
14 the voters approved an incremental increase in the amount of the
15 deduction from \$50 in 1999 to the current \$250, over a period of
16 four years.