

# ASSEMBLY, No. 4171

## STATE OF NEW JERSEY 219th LEGISLATURE

INTRODUCED MAY 28, 2020

**Sponsored by:**

**Assemblywoman ANNETTE QUIJANO**

**District 20 (Union)**

**Assemblyman RAJ MUKHERJI**

**District 33 (Hudson)**

**Assemblywoman YVONNE LOPEZ**

**District 19 (Middlesex)**

**Co-Sponsored by:**

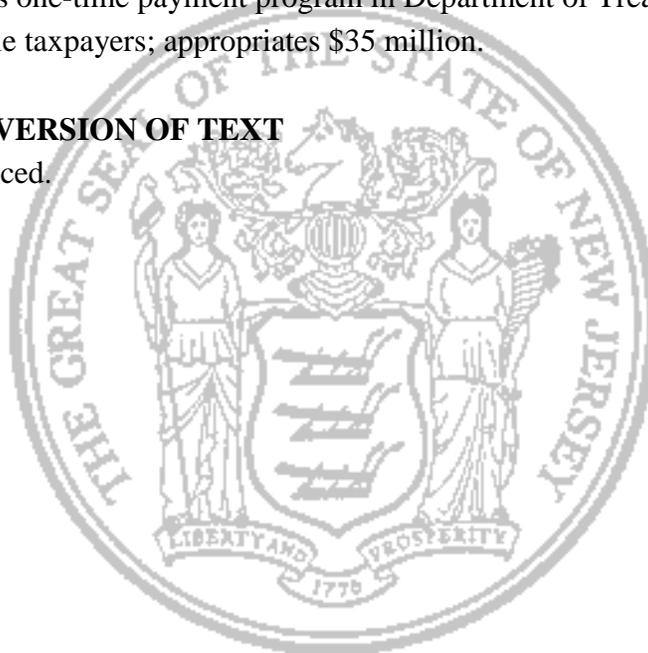
**Assemblywomen Reynolds-Jackson, Chaparro, Jimenez, Assemblyman  
Danielsen, Assemblywoman McKnight, Assemblyman Chiaravalloti,  
Assemblywomen Speight, Vainieri Huttle, Assemblyman Verrelli,  
Assemblywoman Pintor Marin, Assemblymen Spearman, Mejia and  
Zwicker**

**SYNOPSIS**

Establishes one-time payment program in Department of Treasury for aid for certain eligible taxpayers; appropriates \$35 million.

**CURRENT VERSION OF TEXT**

As introduced.



(Sponsorship Updated As Of: 9/21/2020)

1 AN ACT establishing a program for one-time payments to certain  
2 eligible taxpayers, supplementing Title 54A of the New Jersey  
3 Statutes, and making an appropriation.

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5 **BE IT ENACTED** *by the Senate and General Assembly of the State*  
6 *of New Jersey:*

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8 1. The Legislature finds and declares that:

9 a. New Jersey is the state with the fourth highest share of  
10 undocumented workers as a percent of labor force at 7.6 percent.

11 b. Undocumented immigrants pay various types of taxes, and  
12 some use an Internal Revenue Service-issued Individual Taxpayer  
13 Identification number (ITIN) to file and pay federal and state taxes.

14 c. New Jerseyans who are undocumented workers pay \$1.1  
15 billion in federal taxes and \$600 million in state and local taxes.

16 d. Despite their contributions, ITIN holders and their families,  
17 which include United States citizens, were intentionally excluded  
18 from federal relief assistance provided in response to the 2020  
19 COVID-19 pandemic and do not qualify for unemployment insurance  
20 despite contributing to it.

21 e. About 52,000 New Jerseyans who are undocumented  
22 immigrants are married to United States citizens and approximately  
23 128,000 U.S. citizen children have at least one undocumented parent.

24 f. Many undocumented immigrants pay into unemployment  
25 insurance, social security, payroll taxes but are ineligible for any  
26 public benefits, unemployment insurance, or federal assistance.

27 g. It is in the State's best interest to ensure that all State  
28 taxpayers, regardless of immigration status receive some form of  
29 relief to help the State's economy recover from the current economic  
30 crisis and to flatten the curve of COVID-19 cases.

31 h. This bill would help up to 35,000 or 25 percent of ITIN  
32 holders. Considering their tax contributions, the funding allocated in  
33 this bill is only 5.8 percent of their tax contributions.

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35 2. a. The State Treasurer shall establish a program providing  
36 one-time payments in the amounts specified in subsection b. of this  
37 section to eligible taxpayers who reside in the State.

38 b. The payments shall be \$1,000 for an eligible taxpayer whose  
39 most recent gross income tax return included at least one dependent  
40 child; \$700 for an eligible taxpayer whose most recent gross income  
41 tax return did not include a dependent child and was filed with a  
42 status of married filing jointly; and \$500 for other eligible taxpayers.

43 c. An application for the one-time payment shall be submitted to  
44 the Division of Taxation in the Department of the Treasury in a form  
45 and manner prescribed by the Director of the Division of Taxation.  
46 P.L. , c. (C. ) (pending before the Legislature as this bill),  
47 shall be reserved for eligible taxpayers with at least one dependent  
48 child to submit applications. After the 30 day period, all eligible

1 taxpayers shall be permitted to apply and applications shall be  
2 processed in the order they are received by the Division of Taxation.  
3 To be eligible to receive a payment under this program, eligible  
4 taxpayers shall submit an application no later than December 31,  
5 2020. The Director of the Division of Taxation shall verify that the  
6 applicant has filed gross income tax returns to the State for either tax  
7 years 2018 or 2019 and that at least one of the applicants has an  
8 individual tax identification number. The Division of Taxation shall  
9 process an application not later than 14 days after submission and  
10 shall ensure that applicants who qualify for the one-time payments  
11 receive the payments no later than 30 days after submission of  
12 application. If an applicant is denied eligibility for the payment, the  
13 Division of Taxation shall provide notification to the applicant  
14 explaining the reason for denial.

15 d. The State Treasurer shall publicize the one-time payment  
16 program and provide links to the application form and procedure on  
17 the Internet website of the Department of the Treasury. The  
18 advertisement and application shall be available in English and each  
19 of the three languages, other than English, most commonly spoken in  
20 the State.

21 e. The information provided by an eligible taxpayer pursuant to  
22 this section shall be confidential and shall not be used for any other  
23 purpose other than determining eligibility for the one-time payments.

24 f. Notwithstanding any provision of the “Administrative  
25 Procedure Act,” P.L.1968, c.410 (C.52:14B-1 et seq.) to the contrary,  
26 the Director of the Division of Taxation in the Department of  
27 Treasury is authorized to adopt immediately upon filing with the  
28 Office of Administrative Law such rules and regulations shall be  
29 effective for a period not to exceed 360 days following the date of  
30 filing and may thereafter be amended, adopted, or readopted by the  
31 director in accordance with the requirements of P.L.1968, c.410  
32 (C.52:14B-1 et seq.).

33 g. As used in this section:

34 “Eligible taxpayer” means gross income taxpayer who has filed a  
35 gross income tax return for the State in tax years 2018 or 2019,  
36 resides in the State when applying for and receiving the one-time  
37 payment, and who has an individual taxpayer identification number  
38 for tax purposes or has a spouse or partner with an individual  
39 taxpayer identification number.

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41 3. There is appropriated from the General Fund to the Division  
42 of Taxation within the Department of Treasury the sum of  
43 \$35,000,000 for the purpose of providing the one-time payments  
44 authorized pursuant to P.L. c. (C. ) (pending before the  
45 Legislature as this bill).

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47 4. This act shall take effect immediately.

STATEMENT

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This bill provides one-time payments in Fiscal Year 2021 to undocumented immigrants in New Jersey who filed gross income tax returns for the State in tax year 2018 or tax year 2019.

The bill provides that the amount of the payment is limited to \$1,000 for eligible taxpayers with dependent children, \$700 for eligible taxpayers who are married without children, and \$500 for other eligible taxpayers. There is \$35,000,000 appropriated from the General Fund to provide these payments.

The bill allows the Division of Taxation to define the manner of application and to verify that applicants paid taxes in tax year 2018 or tax year 2019 and has an individual tax identification number for tax purposes or has a spouse or partner who has one. In the first 30 days following enactment, only eligible taxpayers with children will be allowed to apply. After the first 30 days, all eligible taxpayers can apply and the Division of Taxation will process the application in the order it was received. The application will also be published in English and in the three languages other than English that are the most commonly spoken in the State. The final deadline to submit an application to the Division of Taxation is December 31, 2020 and the Division of Taxation should process the application no later than 14 days after the application is submitted. If the applicant is deemed to be eligible, the applicant should receive the payment no later than 30 days after the application is submitted. If the applicant is deemed to be ineligible for the program, the Division should notify the applicant of the denial and explain why the applicant was denied. The State Treasurer will advertise about the program on its website in English and in each of the three languages other than English most commonly spoken in the State. The information provided in the application cannot be used for any other purpose other than to verify eligibility for the one-time payments.