

**ASSEMBLY CONCURRENT
RESOLUTION No. 47**

STATE OF NEW JERSEY

219th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

Sponsored by:

Assemblyman JOHN ARMATO

District 2 (Atlantic)

Assemblyman RONALD S. DANCER

District 12 (Burlington, Middlesex, Monmouth and Ocean)

SYNOPSIS

Proposes constitutional amendment to permit Legislature to extend eligibility to receive veterans' property tax deduction to surviving spouse of nonresident veteran in certain circumstances.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



(Sponsorship Updated As Of: 3/15/2021)

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

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

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

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11 **PROPOSED AMENDMENT**

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

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27 repealed.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

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 United States shall be entitled, during her widowhood or his
2 widowhood, as the case may be, and while a resident of this State,
3 to the deduction or cancellation in this paragraph provided for
4 honorably discharged veterans and to such further deductions as
5 from time to time may be provided by law.

6 The Legislature may provide the deduction or cancellation in this
7 paragraph to the surviving spouse of a person honorably discharged
8 or released under honorable circumstances from active service in
9 time of war or other emergency, as from time to time defined by the
10 Legislature, in any branch of the Armed Forces of the United States,
11 but who was not a citizen and resident of the State at the time of his
12 or her death, provided that the deceased veteran was a citizen and
13 resident of the State for any period of time prior to induction into
14 any branch of the Armed Forces of the United States, and also for
15 any period of time following his or her honorable discharge from
16 such branch of the Armed Forces of the United States. Any
17 deduction or cancellation provided to such a surviving spouse by
18 the Legislature pursuant to this paragraph shall continue only
19 during his widowhood or her widowhood, as appropriate, and
20 while the surviving spouse remains a resident of this State.

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

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24 2. When this proposed amendment to the Constitution is finally
25 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it
26 shall be submitted to the people at the next general election
27 occurring more than three months after the final agreement and
28 shall be published at least once in at least one newspaper of each
29 county designated by the President of the Senate, the Speaker of the
30 General Assembly and the Secretary of State, not less than three
31 months prior to the general election.

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33 3. This proposed amendment to the Constitution shall be
34 submitted to the people at that election in the following manner and
35 form:

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

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

40 If you favor the proposition printed below make a cross (X), plus
41 (+), or check (T) in the square opposite the word "Yes." If you are
42 opposed thereto make a cross (X), plus (+) or check (T) in the
43 square opposite the word "No."

44 b. In every municipality the following question:

	YES	<p>\$250 PROPERTY TAX DEDUCTION FOR SURVIVING SPOUSE OF NONRESIDENT VETERANS</p> <p>Do you approve the proposed amendment to the State Constitution that would permit the Legislature to provide an annual property tax deduction of \$250 to the surviving spouse of a person honorably discharged or released under honorable circumstances from active service in time of war or other emergency in any branch of the Armed Forces of the United States, but who was not a citizen and resident of the State at the time of his or her death; provided that the deceased was a resident of the State for any period of time prior to, and subsequent to, his or her service in the Armed Forces of the United States?</p>
	NO	<p>INTERPRETIVE STATEMENT</p> <p>This proposed constitutional amendment would permit the Legislature to provide an annual property tax deduction of \$250 to the surviving spouse of a person honorably discharged or released under honorable circumstances from active service in time of war or other emergency in any branch of the Armed Forces of the United States, but who was not a citizen and resident of the State at the time of his or her death. In order for the surviving spouse to be eligible for this deduction, the deceased veteran must have lived in New Jersey for any period of time both prior to, and subsequent to, his or her service in the Armed Forces of the United States.</p>

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STATEMENT

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If approved by the voters of the State, this proposed amendment to the State Constitution would authorize the Legislature to provide an annual property tax deduction of \$250 to the surviving spouse of a person honorably discharged or released under honorable circumstances from active service in time of war or other emergency in any branch of the Armed Forces of the United States, but who was not a citizen and resident of the State at the time of his or her death. The proposed amendment would require that the

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1 deceased had lived in New Jersey for any period of time both prior
2 to, and subsequent to, his or her service in the Armed Forces of the
3 United States, in order for the surviving spouse to be eligible for
4 this deduction.