

SENATE, No. 3194

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED NOVEMBER 19, 2020

Sponsored by:

Senator THOMAS H. KEAN, JR.

District 21 (Morris, Somerset and Union)

Senator HOLLY T. SCHEPISI

District 39 (Bergen and Passaic)

Co-Sponsored by:

Senators Corrado and Cardinale

SYNOPSIS

Allows gross income tax deduction for taxpayers who pay for childcare costs for qualifying children doing remote learning as result of COVID-19 pandemic.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 3/25/2021)

1 directly attributable to a qualifying child engaging in remote
2 learning as a result of the decision of the taxpayer or the decision of
3 the qualifying child's school to utilize remote instruction in
4 response to the COVID-19 pandemic. The bill provides that the
5 amount of the deduction is limited to \$12,000 for joint filers, heads
6 of households, and surviving spouses, and \$6,000 for single filers
7 and married taxpayers filing separately.

8 The bill defines "childcare costs" as costs for childcare provided
9 in New Jersey. The bill defines "remote instruction" as virtual or
10 remote instruction provided for educational programming or
11 attainment or academic progress, and shall not include virtual or
12 remote instruction provided for extracurricular learning. The bill
13 defines "qualifying child" as the term is defined in subsection (c) of
14 section 152 of the federal Internal Revenue Code of 1986 (26
15 U.S.C. s.152), provided that the child receives preschool or K-8
16 instruction during the taxable year.

17 The bill will take effect immediately and will expire when the
18 State of Emergency and Public Health Emergency declared by the
19 Governor in Executive Order No. 103 of 2020 and any extension
20 thereof expires.