

[Second Reprint]
ASSEMBLY, No. 181

STATE OF NEW JERSEY

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By Assemblyman KAVANAUGH

1 AN ACT concerning taxpayers' signature requirements on gross income
2 tax returns, amending N.J.S.54A:8-1.

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

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7 1. N.J.S.54A:8-1 is amended to read as follows:

8 54A:8-1. Payment of tax; returns; extension of time. With respect
9 to each taxpayer, the tax imposed by this act shall be due and payable
10 annually, hereafter, in the manner provided in this section:

11 a. Every taxpayer shall annually pay the tax imposed by this act
12 with respect to all or any part of each of his fiscal or calendar
13 accounting years beginning on and after July 1, 1976, to be computed
14 as in this act provided, for such fiscal or calendar accounting year or
15 part thereof, on a return which shall be filed, in the case of a taxpayer
16 reporting on a calendar year basis, on or before April 15 following the
17 close of such calendar year, or, in the case of a taxpayer reporting on
18 a fiscal year basis, on or before the fifteenth day of the fourth month
19 following the close of such fiscal year, and the full amount of the tax
20 shall be due and payable on or before the date prescribed herein for
21 the filing of the return.

22 In the case of a taxable year which ends on or after July 1, 1976,
23 and prior to December 31, 1976, an income tax return for such
24 taxable year shall be filed on or before April 15, 1977.

25 b. Each return shall carry a [certificate signed] signature by the
26 taxpayer [to the effect] certifying ²[¹certifying¹]² that all statements
27 contained therein are true, under the same penalties as for perjury
28 committed. The director is authorized to promulgate regulations and
29 procedures setting forth the manner in which a taxpayer may satisfy
30 the signature requirement. Blank forms of return shall be furnished on
31 application, but failure to secure the form shall not relieve any

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.

Matter enclosed in superscript numerals has been adopted as follows:

¹ Assembly AAP committee amendments adopted February 22, 1996.

² Assembly floor amendments adopted February 29, 1996.

1 taxpayer of the obligation of making any return herein required.
2 Subject to regulations under this act and in such form as may be
3 indicated thereby, taxpayers whose net income taxable under this act
4 is or may be subject to tax under a similar law of another jurisdiction
5 may be permitted to file a simple, short form return attached to a copy
6 of his return as filed or about to be filed by him in such other
7 jurisdiction.

8 Subject to regulations under this act, reasonable extensions of time
9 for good cause shown, may be granted for not more than 6 months
10 unless exceptional circumstances justify a longer period, within which
11 returns may be filed.

12 In addition, persons in active service with the Armed Forces of the
13 United States, who may be prevented by distance or injury or
14 hospitalization arising out of such service, may be allowed such
15 extension of time for the filing of returns, without interest or penalty,
16 as may be fixed by regulations under this act.

17 (cf: N.J.S.54A:8-1)

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19 2. This act shall take effect immediately and apply to returns filed
20 on and after January 1, 1996 ²[¹and apply to returns filed on and after
21 January 1, 1996¹]².

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27 Permits the Director of the Division of Taxation in the Department of
28 the Treasury to establish the manner in which the taxpayer signature
requirement on gross income tax returns may be satisfied.