

ASSEMBLY, No. 264

STATE OF NEW JERSEY

Introduced Pending Technical Review by Legislative Counsel

PRE-FILED FOR INTRODUCTION IN THE 1996 SESSION

By Assemblymen BATEMAN and KAVANAUGH

1 AN ACT concerning voluntary contributions through gross income tax
2 returns for the Drug Abuse Resistance Education (DARE) program,
3 supplementing Title 54A of the New Jersey Statutes.

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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. a. Each taxpayer shall have the opportunity to indicate on the
9 taxpayer's New Jersey gross income tax return that a portion of the
10 taxpayer's tax refund or an enclosed contribution shall be deposited in
11 the Drug Abuse Resistance Education (DARE) special account
12 established pursuant to this act. The Director of the Division of
13 Taxation in the Department of the Treasury shall provide each
14 taxpayer with the opportunity to indicate the taxpayer's preference on
15 the tax return to contribute to the program in substantially the
16 following way: "Project DARE: I wish to contribute \$5 ~, \$10 ~,
17 other amount \$ ~ to this program."

18 Any costs incurred by the Division of Taxation for collection or
19 administration attributable to this act may be deducted from receipts
20 collected pursuant to this act, as determined by the Director of the
21 Division of Budget and Accounting.

22 b. The State Treasurer shall establish and deposit net contributions
23 collected pursuant to this act into a special account to be known as the
24 "Drug Abuse Resistance Education (DARE) program account" for use
25 by the Division of State Police for training law enforcement personnel
26 and educational materials.

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28 2. This act shall take effect immediately and be applicable to
29 taxable years commencing on or after January 1, 1994.

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STATEMENT

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34 This bill provides a checkoff on the gross income tax return to
35 permit taxpayers to make voluntary contributions to Project DARE.

1 The Drug Abuse Resistance Education (DARE) program fosters a
2 better understanding between children and the law enforcement and
3 education communities. Training topics covered are personal safety,
4 consequences of using drugs, resisting pressure to use drugs,
5 assertiveness, managing stress without taking drugs and decision
6 making.

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11 Provides for a checkoff for taxpayers to make voluntary contributions
12 on gross income tax returns for the Drug Abuse Resistance Education
13 (DARE) program, also known as Project DARE.