

ASSEMBLY, No. 2523

STATE OF NEW JERSEY

INTRODUCED DECEMBER 5, 1996

By Assemblywoman ALLEN and Assemblyman DeSOPO

1 AN ACT concerning certain deductions from the taxes against the real  
2 property of certain veterans who are residents of this State, and for  
3 certain surviving spouses, and amending P.L.1963, c.171.

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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. Section 2 of P.L.1963, c.171 (C:54:4-8.11) is amended to read  
9 as follows:

10 2. Every person a citizen and resident of this State now or  
11 hereafter honorably discharged or released under honorable  
12 circumstances from active service in time of war in any branch of the  
13 Armed Forces of the United States and a surviving spouse as defined  
14 herein, during her widowhood or his widowerhood, and while a  
15 resident of this State, shall be entitled, annually, on proper claim being  
16 made therefor, to a deduction from the amount of any tax bill for taxes  
17 on real or personal property or both in the sum of ~~[\$50.00]~~ \$100 or if  
18 the amount of any such tax shall be less than ~~[\$50.00]~~ \$100, to a  
19 cancellation thereof.

20 (cf: P.L.1985, c.515, s.7.)

21  
22 2. Section 8 of P.L.1963, c. 171 (C.54:4-8.17) is amended to read  
23 as follows:

24 8. No person shall be allowed a veteran's deduction from the tax  
25 assessed against real and personal property of more than ~~[\$50.00]~~  
26 \$100 in the aggregate in any one year, but a veteran's deduction may  
27 be claimed in any taxing district in which the claimant has taxable  
28 property and may be apportioned, at the claimant's option, between  
29 two or more taxing districts; provided such claims shall not exceed  
30 ~~[\$50.00]~~ \$100 in the aggregate. If a surviving spouse, as herein  
31 defined, shall have been honorably discharged or released under  
32 honorable circumstances from active service in time of war in any  
33 branch of the Armed Forces of the United States, the surviving spouse  
34 shall be entitled to a veteran's deduction for each status. The veteran's

**EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and intended to be omitted in the law.**

**Matter underlined thus is new matter.**

1 deductions herein provided shall be in addition to any exemptions now  
2 or hereafter provided by any other statute for disabled veterans or  
3 surviving spouses, as herein defined, and in addition to any deductions  
4 provided under P.L.1963, c.172 (C. 54:4-8.40 et seq.) for senior  
5 citizens and the permanently and totally disabled, and certain surviving  
6 spouses thereof, to which the claimant is entitled. In addition, a  
7 claimant may receive any homestead rebate or credit provided by law.  
8 (cf: P.L.1985, c.515, s.12)

9  
10 3. This act shall take effect on the January 1 next following the  
11 approval of the people of the State of New Jersey of an amendment to  
12 Article VIII, Section I, paragraph 3 of the Constitution of the State of  
13 New Jersey which increases the property tax deduction for veterans  
14 and surviving spouses of veterans from \$50 to \$100.

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16  
17 STATEMENT

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19 This bill increases the annual property tax deduction for certain  
20 veterans and surviving spouses of those veterans from \$50 to \$100.  
21 It would take effect on January 1 next following approval by the  
22 voters of an amendment to the New Jersey Constitution authorizing  
23 the increase.

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28 Increases property tax deduction for certain veterans and their  
29 surviving spouses from \$50 to \$100.