

P.L. 1997, CHAPTER 226, *approved August 25, 1997*
Senate, No. 360

1 **AN ACT** providing for the collection of certain tax refunds and rebates
2 to pay delinquent assessments and restitution intended for victims
3 of crimes, amending P.L.1981, c.239.

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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 1 of P.L.1981, c.239 (C.54A:9-8.1) is amended to read
9 as follows:

10 1. Whenever any taxpayer or homeowner shall be entitled to any
11 refund of taxes pursuant to the "New Jersey Gross Income Tax"
12 (N.J.S.54A:1-1 et seq.) or a homestead property tax rebate pursuant
13 to P.L.1990, c.61 (C.54:4-8.57 et al.), and at the same time the
14 taxpayer or homeowner shall be indebted to any agency or institution
15 of State Government, to the Violent Crimes Compensation Board for
16 the portion of an assessment ordered pursuant to N.J.S.2C:43-3.1 for
17 deposit in the Violent Crimes Compensation Board Account or
18 restitution ordered to be paid to the Board pursuant to N.J.S.2C:44-2
19 for deposit in the Violent Crimes Compensation Board Account, or for
20 child support under Title IV-A, Title IV-D, or Title IV-E of the
21 federal Social Security Act (42 U.S.C. §601 et seq.), or other
22 indebtedness in accordance with section 1 of P.L.1995, c.290 (c.)
23 the Department of the Treasury shall apply or cause to be applied the
24 refund or rebate, or both, or so much of either or both as shall be
25 necessary, to satisfy the indebtedness. Child support indebtedness
26 shall take precedence over all other indebtedness. The Department of
27 the Treasury shall retain a percentage of the proceeds of any collection
28 setoff as shall be necessary to provide for any expenses of the
29 collection effort.

30 (cf: P.L.1995, c.290, s.3)

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32 2. This act shall take effect immediately.

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.

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3 Provides for the collection of delinquent assessments and restitution
4 for the VCCB through the Set-Off of Individual Liability program.