

P.L. 1997, CHAPTER 409, *approved January 19, 1998*  
Assembly, No. 229 (*Second Reprint*)

1 AN ACT excluding <sup>1</sup>[certain income of retired members of the Armed  
2 Forces of the United States] military pension payments and military  
3 survivor's benefit payments<sup>1</sup> <sup>2</sup>for certain persons<sup>2</sup> from gross  
4 income subject to the gross income tax and supplementing Title  
5 54A of the New Jersey Statutes.

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7 **BE IT ENACTED** *by the Senate and General Assembly of the State*  
8 *of New Jersey:*

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10 1. Gross income shall not include military pension payments <sup>1</sup>or  
11 military survivor's benefit payments<sup>1</sup> paid to individuals by the United  
12 States with respect to service in the Armed Forces of the United States  
13 <sup>2</sup>by a person who is 62 years of age or older or who, by virtue of  
14 disability, is or would be eligible to receive payments under the Federal  
15 Social Security Act at any point during the taxable year for which the  
16 military pension payment or the military survivor's benefit payments  
17 would otherwise be included as income<sup>2</sup>.

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19 <sup>2</sup>2. Notwithstanding any law to the contrary, pension payments  
20 otherwise excludable as income pursuant to this act shall be considered  
21 income for the purpose of determining income eligibility for any State  
22 benefit or program if the payments were considered income for such  
23 purposes prior to enactment.<sup>2</sup>

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25 <sup>2</sup>[<sup>2</sup>.] <sup>3</sup><sup>2</sup> This act shall take effect immediately and apply to taxable  
26 years commencing on or after January 1, <sup>1</sup>[1996] 1998<sup>1</sup>.

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.

Matter enclosed in superscript numerals has been adopted as follows:

<sup>1</sup> Assembly AAP committee amendments adopted November 6, 1997.

<sup>2</sup> Assembly amendments adopted in accordance with Governor's recommendations January 12, 1998.

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3 Excludes United States military pensions and survivor's benefits from  
4 the gross income tax.