

SENATE, No. 360

STATE OF NEW JERSEY

Introduced Pending Technical Review by Legislative Counsel

PRE-FILED FOR INTRODUCTION IN THE 1996 SESSION

By Senator BUBBA

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.), the Department
22 of the Treasury shall apply or cause to be applied the refund or rebate,
23 or both, or so much of either or both as shall be necessary, to satisfy
24 the indebtedness. Child support indebtedness shall take precedence
25 over all other indebtedness. The Department of the Treasury shall
26 retain a percentage of the proceeds of any collection setoff as shall be
27 necessary to provide for any expenses of the collection effort.
28 (cf: P.L.1990, c.61, s.11)

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30 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.

STATEMENT

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3 This bill provides for the set-off against and collection from an
4 individual's State gross income tax refund and homestead property tax
5 rebate of any debt the individual owes to the Violent Crimes
6 Compensation Board (VCCB) for assessments or restitution ordered
7 to be paid by the individual to the board for the compensation of
8 victims of crimes and their families. The use of the Set-Off of
9 Individual Liability (SOIL) program will facilitate the collection of
10 delinquent payments of restitution and assessments against past and
11 present corrections inmates, parolees and probationers that have failed
12 to make scheduled payments ordered at sentencing to provide for the
13 compensation of innocent crime victims.

14 The Violent Crimes Compensation Board is the State agency where
15 assessments against convicted criminals and other offenders are
16 deposited to pay the compensation claims of victims. There are
17 estimated to be over \$150 million in past due payments for
18 court-imposed criminal fines, penalties and assessments which include
19 VCCB assessments and restitution. A State gross income tax refund
20 or homestead property tax rebate claimed by any delinquent will be
21 intercepted and payed to the VCCB. Currently the SOIL program is
22 employed to intercept over \$20 million owed to over 36 State agencies
23 by approximately 1.6 million debtors.

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