

SENATE, No. 441

STATE OF NEW JERSEY

INTRODUCED JANUARY 18, 1996

By Senator KENNY

1 AN ACT requiring the Director of the Division of Taxation to establish
2 a statewide program allowing taxpayers to file gross income tax
3 returns by using the telephone, supplementing Title 54A of the New
4 Jersey Statutes.

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

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9 1. a. The Director of the Division of Taxation shall on or before
10 January 1, 1999, design and implement a statewide program allowing
11 certain taxpayers to file gross income tax returns by using a telephone
12 to transmit tax information to a computer operated by the Division of
13 Taxation. The director shall by January 1, 1996, implement a pilot
14 program in a minimum of three counties within the State to ensure the
15 program's viability.

16 b. The program shall be designed to enable State taxpayers to file
17 gross income tax returns by calling a central computer with a
18 telephone and entering tax information with the telephone's numbered
19 dialing buttons. The computer shall make tax computations during the
20 telephone call and provide the taxpayer with the amount of their total
21 tax and any refund or balance amount due.

22 c. Each telephone tax return shall be electromagnetically recorded
23 and maintained by the division.

24 d. The director shall establish taxpayer eligibility criteria for
25 program participation. Using those criteria, taxpayers shall be
26 identified for potential program eligibility based on their previous
27 year's income tax return. These taxpayers shall be notified of the new
28 program and encouraged to participate.

29 e. The director shall undertake other efforts deemed necessary to
30 encourage taxpayer participation in the program.

31 f. The director shall consider new telephone, voice recognition and
32 computer technologies in designing the program infrastructure.

33 g. The director shall ensure the security of the program and protect
34 against fraud by requiring taxpayers to enter a social security number
35 or another identifying security number prior to be allowed to file
36 income taxes with a telephone.

1 h. The director shall adopt, pursuant to the "Administrative
2 Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.), rules and
3 regulations necessary to implement this act.

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5 2. This act shall take effect immediately and shall expire on January
6 1, 1999.

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STATEMENT

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11 This bill requires the Director of the Division of Taxation in the
12 Department of the Treasury to design and implement a program,
13 before January 1 1999, that will allow certain taxpayers to file gross
14 income tax returns over the telephone. This bill establishes certain
15 criteria and requirements for the telephone income tax return filing
16 program to ensure taxpayer eligibility, usage, security, efficiency, and
17 ease of use.

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22 _____
23 Requires the establishment a program allowing gross income tax
returns to be filed by telephone.