

SENATE, No. 552

STATE OF NEW JERSEY

INTRODUCED JANUARY 29, 1996

By Senator HAINES

1 AN ACT providing a veteran's bonus to certain veterans residing in
2 continuing care retirement communities and supplementing
3 P.L.1990, c.61 (C.54:4-8.57 et seq.).

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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. A veteran, or the surviving spouse of a veteran, residing in a
9 continuing care retirement community, as defined in section 2 of
10 P.L.1990, c.61 (C.54:4-8.58), shall be entitled, for the tax year 1995
11 and annually thereafter, to a \$50 veteran's bonus. The State Treasurer
12 shall pay the bonus to each eligible claimant from funds appropriated
13 therefore by the Legislature from the General Fund of the State. The
14 Director of the Division of Taxation shall establish a procedure
15 whereby a claimant may submit an application for a bonus as part of
16 the claimant's gross income tax return filed pursuant to the "New
17 Jersey Gross Income Tax Act," N.J.S.54A:1-1 et seq., or on any other
18 form and at anytime as the director shall prescribe for a claimant who
19 is not required to file a gross income tax return or who has requested
20 an extension of time to file a gross income tax return. In the case of
21 a claimant who is also eligible to receive a property tax rebate, the
22 bonus shall be paid at the time the rebate is paid. In all other cases,
23 the bonus shall be paid as soon as practicable after receipt and review
24 of the application. A veteran's bonus shall be in addition to any
25 property tax rebate or other benefit to which a claimant may be
26 entitled.

27 Every fact essential to support a claim for a veteran's bonus shall
28 exist on October 1 of the year for which the bonus is claimed. A
29 claimant shall be required to establish that in addition to the above
30 criteria, the claimant is a citizen and resident of this State. A claimant
31 who is the surviving spouse of a veteran shall also be required to
32 certify that the claimant has not remarried.

33 As used in this section, "veteran" and "surviving spouse" shall have
34 the meaning prescribed in section 1 of P.L.1963, c.171 (C.54:4-8.10).

1 2. This act shall take effect immediately.

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STATEMENT

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6 This bill would provide a \$50 annual bonus to a war veteran or the
7 surviving spouse of such a veteran residing in a continuing care
8 retirement community. A bonus would be paid by the State Treasurer
9 to each eligible claimant from funds appropriated by the Legislature
10 for that purpose from the general fund of the State. An eligible
11 claimant would apply for a bonus when filing a State income tax return
12 or, if the claimant is not required to file a return or requests an
13 extension to file a return, on such other form as the Director of the
14 Division of Taxation shall prescribe. If a claimant is eligible to receive
15 a property tax rebate, the bonus would be paid at the time the rebate
16 is paid. In all other cases, the bonus would be paid as soon as
17 practicable after receipt and review of an application. A veteran's
18 bonus would be in addition to a property tax rebate or any other
19 benefit to which the claimant may be entitled.

20 The purpose of this bill is to correct an inequity which results from
21 the fact that veterans residing in continuing care retirement
22 communities are currently ineligible to receive the \$50 property tax
23 exemption available to veterans who are homeowners.

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28 Provides \$50.00 veterans' bonus to veterans residing in continuing care
29 retirement communities.