

[First Reprint]  
SENATE, No. 616

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 5, 1996

By Senator SCHLUTER

1 AN ACT increasing the amount of the checkoff on income tax returns  
2 for contributions to the "Gubernatorial Elections Fund" and  
3 amending N.J.S.54A:9-25.1 and P.L.1980, c.74.

4  
5 BE IT ENACTED by the Senate and General Assembly of the State  
6 of New Jersey:

7  
8 1. N.J.S.54A:9-25.1 is amended to read as follows:  
9 54A:9-25.1. a. There is hereby established within the General  
10 Treasury a special fund to be known as the "Gubernatorial Elections  
11 Fund." Where a taxpayer has indicated on a return filed pursuant to  
12 this act that **[one dollar]** one dollar, three dollars, or five dollars of his  
13 taxes **[is]** are to be reserved for such fund, the Treasurer shall credit  
14 such fund with the amount so indicated from the taxes collected under  
15 the provisions of this act. The fund shall be available for appropriation  
16 pursuant to section 5 of P.L.1974, c.26 (C.19:44A-30), provided  
17 however that establishment of the "Gubernatorial Elections Fund" shall  
18 in no way affect the operation of said section.

19 Blank forms of return provided by the director for use in reporting  
20 under this act shall include, in a conspicuous place, the opportunity for  
21 a taxpayer to indicate his preference under this section in substantially  
22 the following manner:

23		
24		
25		Yes No
26		
27	"Gubernatorial	Do you wish to <b>[designate]</b>
28	Elections Fund"	designate <b>[\$1]</b> <u>a portion</u>
29		of your taxes for this
30		fund? <u>If so, please</u>
31		<u>indicate whether the</u>

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> Senate SSG committee amendments adopted February 22, 1996.



1 amount greater than that applicable during the preceding four taxable  
2 years, the first and second such alternative amounts shall each be  
3 increased by an amount equal to the amount of such increase in that  
4 third alternative amount.

5 On any blank form of return for such taxable years, the text of the  
6 questions prescribed under subsection a. hereof concerning a  
7 taxpayer's wish to make such a reservation shall be revised in  
8 accordance with the provisions of this subsection.

9 (cf: P.L.1980, c.74, s.16)

10  
11 2. Section 19 of P.L.1980, c.74 (C.19:44A-7.1) is amended to read  
12 as follows:

13 19. a. For the purpose of ensuring the continuing adequacy of the  
14 limits set by law upon contributions, expenditures and certain other  
15 amounts relating to campaigns for nomination or election to the office  
16 of Governor, the Election Law Enforcement Commission is  
17 authorized and directed to adjust the limits on those amounts as  
18 provided herein. The limitation amounts thus adjusted shall apply to  
19 the primary and general elections for the office of Governor to be held  
20 in the year following the year in which that adjustment is required  
21 hereunder to be made.

22 b. The commission shall establish an index reflecting the changes  
23 occurring in the general level of prices of particular goods and  
24 services, including but not limited to goods and services within such  
25 categories of expenditure as mass media and other forms of public  
26 communication, personnel, rent, office supplies and equipment, data  
27 processing, utilities, travel and entertainment, and legal and accounting  
28 services, directly affecting the overall costs of election campaigning in  
29 this State. The index shall be weighted in accordance with the impact  
30 in the preceding general election for the office of Governor of the  
31 respective prices of each of those several goods and services upon  
32 those overall costs. Not later than December 1 of each year preceding  
33 any year in which a general election is to be held to fill the office of  
34 Governor for a four-year term, the commission shall determine the  
35 percentage of change in this index which shall have occurred during  
36 the four-year period ending with the year of the gubernatorial election,  
37 and shall adjust the amounts, as set forth in subsection c. of this  
38 section, which shall be applicable under P.L.1973, c.83 (C.19:44A-1  
39 et seq.) to the primary and general elections for the office of Governor  
40 to be held in the following year by multiplying that percentage of  
41 change, plus 100%, times the amounts applicable thereunder to the  
42 primary and general elections for that office held in the third year  
43 preceding the year in which that December 1 occurs; provided that any  
44 amount so adjusted shall be rounded as follows: if the adjusted  
45 amount is less than \$20,000 and is not an exact multiple of \$100, to  
46 the next higher exact multiple of \$100; if the adjusted amount is more

1 than \$20,000 but less than \$200,000 and is not an exact multiple of  
2 \$1,000, to the next higher exact multiple of \$1,000; if the adjusted  
3 amount is more than \$200,000 but less than \$2,000,000 and is not an  
4 exact multiple of \$10,000, to the next higher exact multiple of  
5 \$10,000; and if the adjusted amount is more than \$2,000,000 but less  
6 than \$20,000,000 and is not an exact multiple of \$100,000, to the next  
7 higher exact multiple of \$100,000.

8 c. The amounts subject to adjustment as provided under this  
9 section shall be:

10 (1) The maximum amount of contributions permitted to be made  
11 to any candidate for nomination for election or for election to the  
12 office of Governor pursuant to section 4 of P.L.1974, c.26  
13 (C.19:44A-29) and the amount of contributions with respect to which  
14 a qualified candidate for nomination for election or for election to that  
15 office shall be eligible to receive moneys from the fund for election  
16 campaign expenses pursuant to section 8 of P.L.1974, c.26  
17 (C.19:44A-33);

18 (2) The amount of deposits or expenditures required to have been  
19 made by a candidate for nomination for election or for election to the  
20 office of Governor in order for that candidate to be a qualified  
21 candidate under subsection m. of section 3 of P.L.1973, c.83  
22 (C.19:44A-3) and the amount of such deposits into such a candidate's  
23 bank account for which no payment of public funds is to be made  
24 pursuant to section 8 of P.L.1974, c.26 (C.19:44A-33);

25 (3) The maximum amount which may be spent in aid of the  
26 candidacy of a qualified candidate for the office of Governor in a  
27 primary or a general election pursuant to section 7 of P.L.1973, c.83  
28 (C.19:44A-7); and

29 (4) The maximum amount which any qualified candidate for  
30 nomination for election in a primary election or for election to the  
31 office of Governor in a general election may receive from the fund for  
32 election campaign expenses pursuant to section 8 of P.L.1974, c.26  
33 (C.19:44A-33).

34 d. Not later than December 15 of each year preceding any year in  
35 which a general election is to be held to fill the office of Governor for  
36 a four-year term, the commission shall report to the Legislature its  
37 adjustment of limits in accordance with the provisions of this section.  
38 Whenever, following the transmittal of that report, the commission  
39 shall have had notice that a person has declared as a candidate for  
40 nomination for election or for election to the office of Governor in the  
41 forthcoming primary or general election, it shall promptly notify that  
42 candidate of the amounts of those adjusted limits.

43 e. Not later than December 3 of each year in which it is required  
44 under subsection b. hereof to determine the percentage of change in  
45 the index of prices affecting the overall costs of election campaigning,  
46 the commission shall certify to the State Treasurer the amount of that

1 percentage of change so determined.

2 (cf: P.L.1989, c.4, s.3)

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4 3. This act shall take effect on January 1 of the year following  
5 enactment; the amendatory provisions of subsection a. of N.J.S.54A:9-  
6 25.1 in section 1 shall be applicable to <sup>1</sup>[the] <sup>1</sup>taxable years  
7 commencing on or after that January 1, and the amendatory provisions  
8 of subsection b. of N.J.S.54A:9-25.1 in <sup>1</sup>that<sup>1</sup> section <sup>1</sup>[1]<sup>1</sup> shall be  
9 inoperative until November 30, 2000.

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14 Amends income tax return checkoff designating portion of tax for  
15 "Gubernatorial Elections Fund" to add \$3 and \$5 checkoff options;  
16 provides for adjustment of checkoff amounts for inflation.