

SENATE, No. 1808

STATE OF NEW JERSEY

INTRODUCED JANUARY 23, 1997

By Senator SCOTT

1 AN ACT requiring the inclusion of paid advertisement in the gross
2 income tax return booklet, amending N.J.S.54A:8-1.

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

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7 1. N.J.S.54A:8-1 is amended to read as follows:

8 54A:8-1. Payment of tax; returns; extension of time. With respect
9 to each taxpayer, the tax imposed by this act shall be due and payable
10 annually, hereafter, in the manner provided in this section:

11 a. Every taxpayer shall annually pay the tax imposed by this act
12 with respect to all or any part of each of his fiscal or calendar
13 accounting years beginning on and after July 1, 1976, to be computed
14 as in this act provided, for such fiscal or calendar accounting year or
15 part thereof, on a return which shall be filed, in the case of a taxpayer
16 reporting on a calendar year basis, on or before April 15 following the
17 close of such calendar year, or, in the case of a taxpayer reporting on
18 a fiscal year basis, on or before the fifteenth day of the fourth month
19 following the close of such fiscal year, and the full amount of the tax
20 shall be due and payable on or before the date prescribed herein for
21 the filing of the return.

22 In the case of a taxable year which ends on or after July 1, 1976,
23 and prior to December 31, 1976, an income tax return for such
24 taxable year shall be filed on or before April 15, 1977.

25 b. (1) Each return shall carry a signature by the taxpayer certifying
26 that all statements contained therein are true, under the same penalties
27 as for perjury committed. The director is authorized to promulgate
28 regulations and procedures setting forth the manner in which a
29 taxpayer may satisfy the signature requirement.

30 (2) Blank forms of return shall be furnished on application, but
31 failure to secure the form shall not relieve any taxpayer of the
32 obligation of making any return herein required. Subject to regulations
33 under this act and in such form as may be indicated thereby, taxpayers
34 whose net income taxable under this act is or may be subject to tax

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.

1 under a similar law of another jurisdiction may be permitted to file a
2 simple, short form return attached to a copy of his return as filed or
3 about to be filed by him in such other jurisdiction.

4 (3) (a) The State Treasurer shall solicit bids, by whatever means
5 deemed appropriate, for the placement of an advertisement by a
6 successful bidder within the gross income tax return booklet printed
7 by the Division of Taxation for distribution to taxpayers, beginning
8 with the booklets for the 1997 tax year filing and then each tax year
9 thereafter. Only bids submitted for the advertisement of a
10 commercial product or service shall be eligible for consideration. One
11 successful bidder shall be selected by the State Treasurer annually and
12 the successful bidder shall submit to the State Treasurer one
13 advertisement for placement within the booklet on a full page on one
14 side of a page only.

15 (b) Each bidder shall include, as part of the bid, a sample of the
16 format of the advertisement the bidder would submit for inclusion in
17 the booklet. The Treasurer shall select the highest bidder whose
18 sample of the advertisement meets the approval of the Treasurer, in
19 consultation with the director, for format and suitability of the
20 advertisement for inclusion in the booklet. The Treasurer shall have
21 full discretionary authority to making a determination on the format
22 and suitability.

23 (c) The advertisement submitted by the successful bidder shall be
24 printed within the booklet for that year, at a location selected by the
25 director, after full payment of the bid price by the bidder to the State
26 Treasurer.

27 (d) There is established a special fund within the Department of
28 Treasury into which the payment of a successful bidder shall be
29 deposited upon receipt by the State Treasurer. The Legislature shall
30 annually appropriate the money deposited into this fund to the
31 Department of Treasury for use exclusively by the Division of
32 Taxation for the costs of improving, enhancing, or expanding
33 opportunities for the filing by taxpayers of gross income tax returns
34 by telephone, electronic or other technological means and for the
35 efficient processing of those returns by the division.

36 c. Subject to regulations under this act, reasonable extensions of
37 time for good cause shown, may be granted for not more than six
38 months unless exceptional circumstances justify a longer period, within
39 which returns may be filed.

40 In addition, persons in active service with the Armed Forces of the
41 United States, who may be prevented by distance or injury or
42 hospitalization arising out of such service, may be allowed such
43 extension of time for the filing of returns, without interest or penalty,
44 as may be fixed by regulations under this act.

45 (cf: P.L.1996, c.10, s.1)

1 2. This act shall take effect immediately.

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STATEMENT

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6 This bill requires the State Treasurer to sell annually to the highest
7 bidder a full page of advertisement for inclusion in the gross income
8 tax return booklet printed and distributed by the Division of Taxation
9 to taxpayers for each tax year, beginning with the booklet for the 1997
10 tax year. The format and suitability of the advertisement would be
11 approved by the Treasurer as part of the selection of the successful
12 bidder. Only bids for the advertisement of a commercial product or
13 service would be eligible for consideration.

14 Upon payment, the bid price would be deposited by the State
15 Treasurer into a special fund and appropriated annually to the
16 department for the costs of the Division of Taxation's improving,
17 enhancing, and expanding the opportunities for the filing of gross
18 income tax returns by telephone, electronic or other technological
19 means and for the efficient processing of those returns by the division.

20 The division is assiduously and successfully implementing new ways
21 to make tax filing by taxpayers and the processing of those returns by
22 the division faster and easier, with the result that taxpayers receive tax
23 refunds more quickly than in the past while at the same time the
24 division is saving considerable time and money on the printing and
25 processing of returns. This bill will provide annual additional funding
26 from a nontaxpayer source to support the division's efforts on behalf
27 of taxpayers.

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32 Requires inclusion of paid advertisement in gross income tax return
33 booklet.