

SENATE, No. 2086

STATE OF NEW JERSEY

INTRODUCED MAY 15, 1997

By Senators KENNY and LIPMAN

1 AN ACT concerning voluntary contributions through gross income tax  
2 returns to support AIDS services activities, supplementing chapter  
3 9 of Title 54A of the New Jersey Statutes.

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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. There is established in the Department of the Treasury a  
9 special fund to be known as the "NJ-AIDS Services Fund."

10 b. Each taxpayer shall have the opportunity to indicate on the  
11 taxpayer's New Jersey gross income tax return that a portion of the  
12 taxpayer's tax refund or an enclosed contribution be deposited in the  
13 special fund. The Director of the Division of Taxation in the  
14 Department of the Treasury shall provide each taxpayer with the  
15 opportunity to indicate the taxpayer's preference on the tax return to  
16 contribute to the fund in substantially the following way:

17 "The NJ-AIDS Services Fund: I wish to contribute \$5 ~, \$10 ~, other  
18 amount \$\_\_\_\_\_ ~ to this fund."

19 c. Any costs incurred by the Division of Taxation for collection or  
20 administration attributable to this section may be deducted from the  
21 receipts collected pursuant to this section, as determined by the  
22 Director of the Division of Budget and Accounting in the Department  
23 of the Treasury. The State Treasurer shall deposit into the "NJ-AIDS  
24 Services Fund" net contributions collected pursuant to this section for  
25 distribution to the Commissioner of Health and Senior Services, for  
26 grants to agencies within the State assisting and supporting individuals  
27 living with HIV/AIDS.

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29 2. This act shall take effect immediately and apply to taxable years  
30 beginning on or after January 1 following enactment.

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33 STATEMENT

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35 This bill establishes the NJ-AIDS Services Fund and provides for  
36 a checkoff on the State gross income tax return. The checkoff would  
37 permit taxpayers to make voluntary contributions to the fund to help

1 support those agencies that assist citizens of the State living with  
2 HIV/AIDS. These contributions will help to reduce the spread of  
3 AIDS by providing financial assistance to health and social support  
4 services to promote cost-effective treatment and to expand prevention  
5 and education efforts.

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10 Provides for voluntary contributions by taxpayers on gross income tax  
11 returns for AIDS services activities.