

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 2113

STATE OF NEW JERSEY

DATED: JUNE 5, 1997

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 2113.

Senate Bill No. 2113 provides for an extension on the filing of gross income tax returns, the payment of taxes due and certain other tax matters for New Jersey residents who are military personnel serving in federally designated "qualified hazardous duty areas." Current law provides an extension for military personnel, but only for military personnel serving in "combat zones" as designated by the President in an executive order. In effect, this bill provides for an extension for New Jersey residents in the military serving in Bosnia and Herzegovina, Croatia and Macedonia.

The bill also cancels certain gross income tax liabilities for a person who dies during a period of military service in a qualified hazardous duty area; this same benefit is provided now to military personnel who die in combat zones.

This bill will apply to taxable years beginning on or after January 1, 1996.

As reported, this bill is identical to Assembly Bill No. 2883 (Cruz-Perez/Kelly).

FISCAL IMPACT:

This bill has not been certified as requiring a fiscal note since it will not have an impact on State revenues or appropriations.