

P.L. 2021, CHAPTER 280, *approved November 8, 2021*
Senate, No. 3318

1 **AN ACT** concerning voluntary contributions through gross income
2 tax returns to support Special Olympics New Jersey,
3 supplementing chapter 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 "Special Olympics New Jersey
10 Fund."

11 b. A taxpayer shall have the opportunity to indicate on the
12 taxpayer's New Jersey gross income tax return that a portion of the
13 taxpayer's tax refund or an enclosed contribution shall be deposited
14 in the "Special Olympics New Jersey Fund."

15 c. Any costs incurred by the Division of Taxation for collection
16 or administration attributable to this section may be deducted from
17 receipts collected pursuant to this section, as determined by the
18 Director of the Division of Budget and Accounting in the
19 Department of the Treasury. The State Treasurer shall deposit net
20 contributions collected pursuant to this section into the "Special
21 Olympics New Jersey Fund."

22 d. The Legislature shall annually appropriate all monies
23 deposited in the "Special Olympics New Jersey Fund" established
24 pursuant to this section for distribution to the Special Olympics
25 New Jersey organization.

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27 2. This act shall take effect immediately and apply to taxable
28 years beginning on or after the January 1 next following enactment.
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31 **STATEMENT**

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33 This bill establishes the "Special Olympics New Jersey Fund"
34 and provides for a designation on the State gross income tax return
35 that will permit taxpayers to make voluntary contributions to the
36 fund. The bill requires the Legislature to annually appropriate all
37 monies deposited into the fund for distribution to the Special
38 Olympics New Jersey organization.

39 Special Olympics New Jersey is a tax-exempt organization under
40 26 U.S.C.s.501(c)(3) that provides free year-round sports training

1 and athletic competition for children and adults with intellectual
2 disabilities.

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7 Provides for voluntary contributions by taxpayers on gross
8 income tax returns for Special Olympics New Jersey.