

[Second Reprint]

SENATE, No. 850

STATE OF NEW JERSEY
219th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

Sponsored by:

Senator NELLIE POU

District 35 (Bergen and Passaic)

Senator JOSEPH P. CRYAN

District 20 (Union)

Co-Sponsored by:

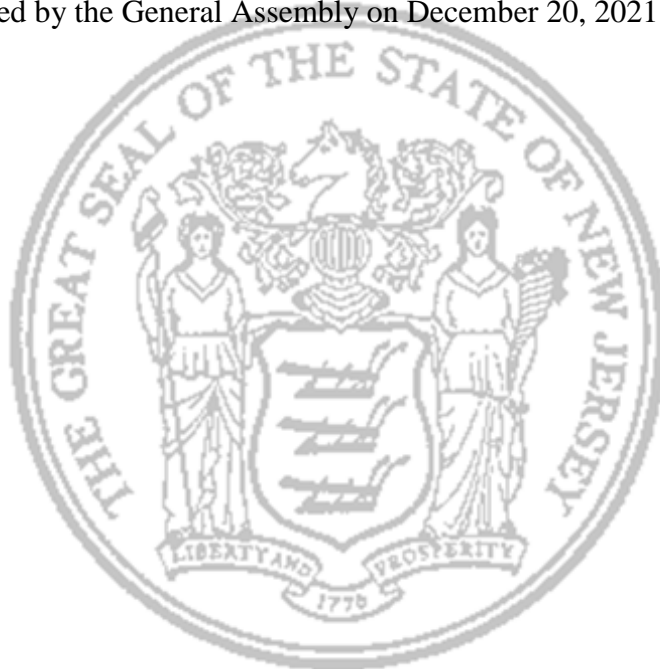
Senator Ruiz

SYNOPSIS

Prohibits tax preparation software companies from charging fee for electronically filing State tax returns.

CURRENT VERSION OF TEXT

As amended by the General Assembly on December 20, 2021.



(Sponsorship Updated As Of: 2/4/2021)

1 AN ACT prohibiting tax preparation software companies from
2 charging a fee for electronically filing State tax returns and
3 supplementing Title 56 of the Revised Statutes.
4

5 **BE IT ENACTED** *by the Senate and General Assembly of the State*
6 *of New Jersey:*
7

8 1. a. As used in this act:

9 “Director” means the Director of the Division of Taxation in the
10 Department of Treasury.

11 “Electronic filing” means filing a tax document by the use of
12 computer technology, including transmission through the internet.

13 “Taxpayer” means any person owing or liable to pay any State tax
14 or any person deemed by the director to be so owing or liable.

15 “Tax preparation software company” means a developer or vendor
16 of any computer software program intended for tax return preparation
17 purposes, including an off-the-shelf software program loaded onto a
18 taxpayer’s computer or an online tax preparation application.

19 “Tax return” means a tax document which the director has
20 authorized to be filed electronically.

21 b. It shall be an unlawful practice for a tax preparation software
22 company to charge a taxpayer a fee for the electronic filing of a tax
23 return.

24 c. A violation of subsection b. of this section shall be an unlawful
25 practice pursuant to P.L.1960, c.39 (C.56:8-1 et seq.)¹.¹
26

27 2. This act shall take effect ¹**[immediately and apply to tax**
28 **returns due]**¹ ²immediately and shall apply to taxable years
29 beginning² on ²or after² ¹**[the first day of the fourth month**
30 **beginning after the date of enactment]** ²**[February]** January² 1,
31 2022¹.

EXPLANATION – Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹Assembly ACO committee amendments adopted December 6, 2021.

²Assembly floor amendments adopted December 20, 2021.