

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 reported by the Senate Commerce Committee with technical review.



(Sponsorship Updated As Of: 6/1/2021)

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
14 tax or any person deemed by the director to be so owing or liable.

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

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

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

25 c. A violation of subsection b. of this section shall be an
26 unlawful practice pursuant to P.L.1960, c.39 (C.56:8-1 et seq.)
27

28 2. This act shall take effect immediately and apply to tax
29 returns due on the first day of the fourth month beginning after the
30 date of enactment.