

**SENATE, No. 1411**

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**STATE OF NEW JERSEY**

**219th LEGISLATURE**

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INTRODUCED FEBRUARY 13, 2020

**Sponsored by:**

**Senator CHRISTOPHER "KIP" BATEMAN**

**District 16 (Hunterdon, Mercer, Middlesex and Somerset)**

**Senator JOSEPH A. LAGANA**

**District 38 (Bergen and Passaic)**

**SYNOPSIS**

Allows gross income tax deduction for amounts paid for lead or asbestos hazard abatement in taxpayer's primary residence.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 4/19/2021)**

1 AN ACT allowing a gross income tax deduction for amounts paid  
2 for lead or asbestos hazard abatement in a taxpayer's primary  
3 residence, supplementing Title 54A of the New Jersey Statutes.

4  
5 BE IT ENACTED by the Senate and General Assembly of the State  
6 of New Jersey:

7  
8 1. a. A taxpayer shall be allowed to deduct from gross income  
9 amounts paid in the taxable year for:

10 lead-based paint hazard abatement in the taxpayer's primary  
11 residence, if performed by a State-certified lead abatement  
12 contractor;

13 asbestos hazard abatement in the taxpayer's primary residence, if  
14 performed by a State-licensed asbestos abatement contractor;

15 replacement of a water service line containing hazardous  
16 amounts of lead, provided that the line is owned by the taxpayer,  
17 the line is on the real property of the taxpayer's primary residence,  
18 and the line's replacement is necessary for abatement of the hazard  
19 in the taxpayer's primary residence; and

20 replacement of plumbing containing hazardous amounts of lead  
21 in the taxpayer's primary residence.

22 b. The total deduction allowed for a taxpayer pursuant to this  
23 section shall not exceed \$25,000 in a taxable year.

24 c. To be eligible for the deduction for amounts paid for lead-  
25 based paint hazard abatement, a taxpayer shall submit to the  
26 director a receipt of work done and amounts paid to a State-certified  
27 lead abatement contractor. To be eligible for the deduction for  
28 amounts paid for asbestos hazard abatement, a taxpayer shall submit  
29 to the director a receipt of work done and amounts paid to a  
30 State-licensed asbestos abatement contractor.

31 d. The director shall promulgate standards by which taxpayers  
32 shall document proof of eligibility for the deduction.

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34 2. This act shall take effect immediately.

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37 STATEMENT

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39 This bill allows taxpayers to deduct up to a combined \$25,000  
40 from gross income in a year for the following expenses:

- 41 • lead-based paint hazard abatement in the taxpayer's home, if  
42 performed by a certified lead abatement contractor;
- 43 • asbestos hazard abatement in the taxpayer's home, if  
44 performed by a licensed asbestos abatement contractor;
- 45 • replacement of a water service line containing hazardous  
46 amounts of lead, if the line is owned by the taxpayer, the line  
47 is on the real property of the taxpayer's home, and the line's

1 replacement is necessary for abatement of the hazard in the  
2 taxpayer's home; and

- 3 • replacement of plumbing containing hazardous amounts of  
4 lead in the taxpayer's home.

5 The Director of the Division of Taxation is required to set the  
6 standards by which taxpayers are to prove that they qualify for the  
7 deduction. To be eligible for the deduction for amounts paid for  
8 lead-based paint hazard abatement or asbestos hazard abatement, a  
9 taxpayer must submit a receipt that work was done by a State  
10 certified or licensed abatement contractor.

11 Lead and asbestos hazard abatement can cost families tens of  
12 thousands of dollars. This bill provides an incentive and financial  
13 relief to homeowners who incur expenses for lead and asbestos  
14 hazard abatement to make their families and communities safer.