

STATEMENT TO

[Second Reprint]

SENATE, No. 3091

with Senate Floor Amendments
(Proposed by Senator ADDIEGO)

ADOPTED: FEBRUARY 19, 2021

These floor amendments:

(1) provide, throughout the bill, that any initial rulemakings undertaken pursuant to the bill would, notwithstanding the provisions of the “Administrative Procedure Act,” be effective immediately upon filing with the Office of Administrative Law, and that such rules and regulations may be in effect for a period not to exceed 365 days, after which the rules and regulations would be required to be amended, adopted, or readopted in accordance with the requirements of the “Administrative Procedure Act”;

(2) provide that the tax credits provided in sections 4 and 5 of the bill are available to a taxpayer who purchases, rather than purchases and installs, unit concrete products that utilize carbon footprint-reducing technology, and provide that the tax credits are allowed in the taxable year in which the purchase is made;

(3) add language, in sections 4 and 5 of the bill, to:

(a) require a taxpayer seeking a tax credit to submit receipts for the unit concrete products for which the tax credit is claimed and an affidavit that the unit concrete products are or will be used exclusively in the State;

(b) specify that no costs included in calculation of a credit allowed under the bill can be included in the costs for calculation of any other corporation business tax credit or gross income tax credit; and

(c) specify that the value of tax credits allowed under the bill not exceed a cumulative total of \$20 million in each fiscal year;

(4) provide, in both sections 6 and 7 of the bill, that contracts use or require unit concrete products that utilize carbon footprint-reducing technology whenever *technically* feasible;

(5) provide, in section 6 of the bill, that the contracting provisions of the section would not apply to any contract when the applicable State contracting agency determines, in their sole discretion, that the purchase and use of unit concrete products that utilize carbon footprint-reducing technology would increase the cost of the contract by an unreasonable amount;

(6) provide, in section 7 of the bill, that the contracting provisions of the section would not apply to any contract where the head of the local contracting unit determines, in their sole discretion, that the purchase and use of unit concrete products that utilize carbon

footprint-reducing technology would increase the cost of the contract;

(7) require, in section 10 of the bill, the DEP Commissioner to publish on the department's Internet website a list of unit concrete products that are certified by the department pursuant to the bill;

(8) amend section 10 to also provide the Commissioner of Community Affairs and the Secretary of Higher Education with rulemaking authority; and

(9) amend the effective date of the bill to provide that sections 4 and 5 of the bill (providing tax credits) would apply to purchases of unit concrete products that utilize carbon footprint-reducing technology made on or after the first day of the second month next following the date of enactment of the bill into law.