

# SENATE, No. 3318

## STATE OF NEW JERSEY 219th LEGISLATURE

INTRODUCED JANUARY 7, 2021

**Sponsored by:**

**Senator STEPHEN M. SWEENEY**

**District 3 (Cumberland, Gloucester and Salem)**

**Senator NELLIE POU**

**District 35 (Bergen and Passaic)**

**Assemblywoman VALERIE VAINIERI HUTTLE**

**District 37 (Bergen)**

**Assemblyman RALPH R. CAPUTO**

**District 28 (Essex)**

**Assemblyman ROBERT J. KARABINCHAK**

**District 18 (Middlesex)**

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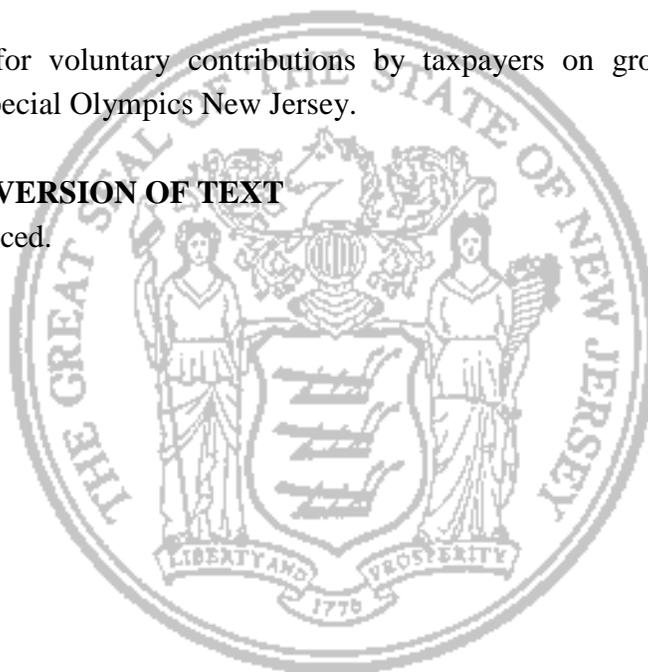
**Senator Singleton, Assemblywoman Timberlake and Assemblyman Stanley**

**SYNOPSIS**

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

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 6/24/2021)**

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.  
4

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

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.  
26

27 2. This act shall take effect immediately and apply to taxable  
28 years beginning on or after the January 1 next following enactment.  
29  
30

31 STATEMENT  
32

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  
41 and athletic competition for children and adults with intellectual  
42 disabilities.