

# SENATE, No. 3541

## STATE OF NEW JERSEY 219th LEGISLATURE

INTRODUCED MARCH 11, 2021

**Sponsored by:**  
**Senator VIN GOPAL**  
**District 11 (Monmouth)**

### **SYNOPSIS**

Provides gross income tax deduction for charitable contributions to certain New Jersey-based charitable organizations during COVID-19 pandemic.

### **CURRENT VERSION OF TEXT**

As introduced.



1 AN ACT providing a gross income tax deduction for charitable  
2 contributions to certain New Jersey-based charitable  
3 organizations during COVID-19 pandemic.  
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 for a taxable year the amount of charitable contributions made to a  
10 qualified New Jersey-based charitable organization during the  
11 exclusion period, but the deduction allowed pursuant to this section  
12 shall not exceed \$20,000 for a married taxpayer filing a joint return  
13 or an individual filing as head of household and \$10,000 for a  
14 married individual filing a separate return, unmarried individuals  
15 other than individuals filing as head of household, or a surviving  
16 spouse.

17 b. As used in this section:

18 “Exclusion period” means the period of time following the  
19 Governor’s public declaration of a state of emergency pursuant to  
20 Executive Order No. 103 of 2020, or any extension thereof, and not  
21 less than 90 days after it is determined by the Governor that an  
22 emergency no longer exists.

23 “Qualified New Jersey-based charitable organization” means a  
24 charitable organization that:

25 (1) is registered pursuant to the “Charitable Registration and  
26 Investigation Act,” P.L.1994, c.16 (C.45:17A-18 et seq.), or an  
27 organization that is exempt from the registration requirements of  
28 that act pursuant to section 9 of P.L.1994, c.16 (C.45:17A-26);

29 (2) maintains an office or employs persons in the State; and

30 (3) provides services in this State.  
31

32 2. This act shall take effect immediately and apply to charitable  
33 contributions made during the exclusion period specified in  
34 subsection b. of section 1 of this act.  
35  
36

### 37 STATEMENT

38  
39 This bill provides a New Jersey gross income tax deduction for  
40 charitable contributions that are made to certain New Jersey-based  
41 charitable organizations during the COVID-19 pandemic to  
42 encourage philanthropic giving to Garden State charities.

43 Under this bill, New Jersey gross income taxpayers are allowed  
44 to deduct from gross income charitable contributions that are made  
45 during the taxable year during the COVID-19 pandemic to a  
46 qualified New Jersey-based charitable organization. The bill  
47 provides that the amount of the deduction is limited to \$20,000 for

1 joint filers and head of households and \$10,000 for single filers,  
2 married taxpayers filing separately, or surviving spouses.

3 The bill defines “exclusion period” as the time when the  
4 Governor issued Executive Order No. 103 of 2020, or any extension  
5 thereof, declaring a public health emergency for the COVID-19  
6 pandemic (March 9<sup>th</sup>, 2020) until 90 days after the Governor  
7 decides there is no longer a public health emergency. The bill  
8 defines “qualified New Jersey-based charitable organization” as a  
9 charitable organization that is registered pursuant to the “Charitable  
10 Registration and Investigation Act,” or an organization that is  
11 exempt from the registration requirements of that act, and maintains  
12 an office, employs persons, and provides services in this State.

13 This bill takes effect immediately upon enactment and applies to  
14 charitable contributions that are made during the exclusion period.