

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

[Second Reprint]

ASSEMBLY, No. 3823

STATE OF NEW JERSEY

DATED: JUNE 27, 2022

The Senate Budget and Appropriations Committee reports favorably Assembly Bill No. 3823 (2R).

Under current law, once per month, the health officer or other officer in charge of records of death in each municipality files lists of all persons 18 years of age or older who have died with the commissioner of registration for the county in which the municipality is located. Also, election workers are required to attend an in-person instructional session at least once every two years. Additionally, staff salaries for the county board of elections are not exempt from the two percent cap on increase in expenditures for county entities. Finally, election worker compensation is included in gross income for the purposes of taxation.

This bill requires that for the two months immediately preceding a primary or general election, the officer in charge of records of death would file bi-weekly reports to the commissioner of registration. The commissioner of registration would then have 10 days to investigate the list and remove any deceased voter from the voter rolls.

This bill also clarifies that instructional sessions for election workers be conducted in person. A county board of elections may also conduct instructional sessions remotely, by electronic means, to any district board member who has completed the instructional session in person within the last four years. The county boards of elections would implement the procedures for conducting a remote session, which would need to be approved by the Secretary of State. The procedures would need to be reviewed and approved once every two years.

This bill also exempts election worker compensation, for work performed on election day or during the early voting period, from gross income taxation and remuneration.

As reported by the committee, Assembly Bill No. 3823 (2R) is identical to Senate Bill No. 2867 which was also reported by the committee on this date.

FISCAL IMPACT:

The Office of Legislative Services (OLS) estimates that the bill will result in indeterminate annual State revenue losses from the exemption of poll worker compensation from the State's gross income

tax. The revenue loss is estimated to be less than \$1 million per election and will vary annually depending on the number of hours poll workers actually work on election days, and the number and type of elections in a given year (i.e. primary, general, or special election).

Local governments will have their administrative workloads increased due to the bill's requirements that death records and voter rolls be updated more frequently in the two months prior to a general or primary election.