

ASSEMBLY, No. 3832

STATE OF NEW JERSEY 220th LEGISLATURE

INTRODUCED MAY 2, 2022

Sponsored by:
Assemblyman RAJ MUKHERJI
District 33 (Hudson)

SYNOPSIS

Provides rebate for certain registered motor vehicle owners and public transportation subsidy for summer months; appropriates \$1,650,000,000.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT concerning economic relief for transportation costs,
2 supplementing Title 54 and Title 27 of the Revised Statutes, and
3 making an appropriation.

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

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8 1. a. Beginning with taxable year 2022, and subject to
9 appropriation by the Legislature, a qualified taxpayer shall be
10 eligible for a tax rebate based on the requirements set forth in this
11 section.

12 b. The rebate shall be in the amount of \$400 for each
13 noncommercial motor vehicle owned and registered in the
14 taxpayer's name during the taxable year, which shall be pro-rated,
15 based upon the total number of months of the taxpayer's residency
16 during the taxable year, for a maximum total amount of \$800 per
17 taxpayer per year.

18 c. The director shall issue rebates to qualified taxpayers
19 between July 1 and July 31 of the subsequent taxable year, provided
20 however, in the case of a qualified taxpayer who is granted an
21 extension of time for filing a return, the director may issue the
22 rebate between July 1 and December 31 of the subsequent taxable
23 year. Notwithstanding the provision of this subsection, the director
24 may issue advance rebate payments prior to July 1 of the
25 subsequent taxable year if the director determines doing so is
26 appropriate and feasible.

27 d. The director is authorized to issue rules and regulations as
28 necessary to implement this section.

29 e. The director may recover rebates issued in error or as a
30 result of misrepresentation in the same manner as a deficiency with
31 respect to a payment of a State tax in accordance with the State
32 Uniform Tax Procedure Law, R.S.54:48-1 et seq.

33 f. Any rebate issued pursuant to this section shall not be
34 considered gross income for purposes of the New Jersey Gross
35 Income Tax Act.

36 g. As used in this section:

37 "Qualified taxpayer" means a natural person who has timely filed
38 a resident return, is a resident of this State during the taxable year,
39 and who during the taxable year owned a noncommercial motor
40 vehicle that was registered in this State.

41
42 2. For the months of June, July, and August of 2022, the New
43 Jersey Transit Corporation shall provide all public transportation
44 services at no cost to passengers.

45 For the purpose of this section, "public transportation service"
46 means motorbus regular route service, rail passenger service, light
47 rail passenger service, paratransit service, and any other

1 transportation service otherwise provided by the corporation, or
2 under contract to the corporation, to the general public.

3

4 3. a. For the purposes of providing the rebates pursuant to
5 section 1 of this act, there is appropriated from the General Fund to
6 the Department of the Treasury the amount of \$1,500,000,000.

7 b. For the purposes of providing public transportation services at
8 no cost to passengers pursuant to section 2 of this act, there is
9 appropriated from the General Fund to the New Jersey Transit
10 Corporation the amount of \$150,000,000.

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12 4. This act shall take effect immediately.

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STATEMENT

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17 This bill provides a \$400 tax rebate to any individual who has
18 timely filed a resident income tax return, is a resident of this State
19 during the taxable year, and who during the taxable year owned a
20 noncommercial motor vehicle that was registered in this State.
21 Each individual is eligible for up to \$800 in tax rebates per year.

22 The bill also requires the New Jersey Transit Corporation to
23 provide free public transportation services for the months of June,
24 July, and August of this year.

25 The bill appropriates \$1.5 billion for the motor vehicle
26 registration tax rebate program and \$150 million for the free public
27 transportation program.