

**SENATE CONCURRENT  
RESOLUTION No. 140**

**STATE OF NEW JERSEY  
220th LEGISLATURE**

INTRODUCED FEBRUARY 9, 2023

**Sponsored by:**

**Senator TROY SINGLETON**

**District 7 (Burlington)**

**Senator NILSA I. CRUZ-PEREZ**

**District 5 (Camden and Gloucester)**

**Co-Sponsored by:**

**Senators A.M.Bucco, Ruiz, Thompson, Singer, Polistina, Schepisi,  
Diegnan, Gopal, Zwicker and Turner**

**SYNOPSIS**

Proposes constitutional amendment to increase amount of veterans' property tax deduction from \$250 to \$2,500 over four years.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 6/5/2023)**

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2

1 A CONCURRENT RESOLUTION proposing to amend Article VIII,  
2 Section I, paragraph 3 of the New Jersey Constitution.

3

4 BE IT RESOLVED by the Senate of the State of New Jersey (the  
5 General Assembly concurring):

6

7 1. The following proposed amendment to the Constitution of the  
8 State of New Jersey is hereby agreed to:

9

10 PROPOSED AMENDMENT

11

12 Amend Article VIII, Section I, paragraph to read as follows:

13 3. a. Any citizen and resident of this State now or hereafter  
14 honorably discharged or released under honorable circumstances  
15 from active service in any branch of the Armed Forces of the United  
16 States shall be entitled, annually to a deduction from the amount of  
17 any tax bill for taxes on real and personal property, or both,  
18 including taxes attributable to a residential unit held by a  
19 stockholder in a cooperative or mutual housing corporation **[in the**  
20 **sum of]**. The amount of the deduction shall be \$250 in each tax  
21 year **[, or if]** through tax year 2023, \$1,000 in tax year 2024,  
22 \$1,500 in tax year 2025, \$2,000 in tax year 2026, and \$2,500 in tax  
23 year 2027 and in each tax year thereafter. If the amount of any such  
24 tax bill shall be less than **[\$250,]** the amount of the deduction for  
25 the tax year, such a citizen and resident of the State shall be entitled  
26 to a cancellation **[thereof]** of the tax bill. The deduction or  
27 cancellation shall not be altered or repealed. Any person  
28 hereinabove described who has been or shall be declared by the  
29 United States Department of Veterans Affairs, or its successor, to  
30 have a service-connected disability, shall be entitled to such further  
31 deduction from taxation as from time to time may be provided by  
32 law. The surviving spouse of any citizen and resident of this State  
33 who has met or shall meet his or her death on active duty in any  
34 such service shall be entitled, during her widowhood or his  
35 widowerhood, as the case may be, and while a resident of this State,  
36 to the deduction or cancellation in this subsection provided for  
37 honorably discharged veterans and to such further deduction as  
38 from time to time may be provided by law. The surviving spouse of  
39 any citizen and resident of this State who has had or shall hereafter  
40 have active service in any branch of the Armed Forces of the United  
41 States and who died or shall die while on active duty in any branch  
42 of the Armed Forces of the United States, or who has been or may  
43 hereafter be honorably discharged or released under honorable  
44 circumstances from active service in any branch of the Armed  
45 Forces of the United States shall be entitled, during her widowhood

EXPLANATION – Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

1 or his widowerhood, as the case may be, and while a resident of this  
2 State, to the deduction or cancellation in this subsection provided  
3 for honorably discharged veterans and to such further deductions as  
4 from time to time may be provided by law.

5 b. A continuing care retirement community shall receive a  
6 veterans' property tax deduction on behalf of eligible veterans. The  
7 amount of the property tax deduction shall be the dollar amount of  
8 the deduction multiplied by the number of eligible veterans  
9 receiving the property tax deduction immediately prior to moving  
10 into the continuing care retirement community. A person otherwise  
11 eligible for the veterans' deduction who is a resident of a continuing  
12 care retirement community shall receive the amount of the  
13 deduction to the extent of the share of the taxes assessed against the  
14 real property of the continuing care retirement community that is  
15 attributable to the unit that the resident occupies. The continuing  
16 care retirement community shall provide that amount as a payment  
17 or credit to the resident. That payment or credit shall be made to  
18 the resident no later than 30 days after the continuing care  
19 retirement community receives the property tax bill on which the  
20 credit appears. A veterans' property tax deduction shall not be paid  
21 on behalf of any eligible veteran who resides in a continuing care  
22 retirement community that is property tax-exempt. A resident  
23 receiving a payment or credit pursuant to this subsection shall not  
24 receive a veterans' property tax deduction on any other residence  
25 owned in whole or in part by the resident, or any residence in which  
26 the resident's spouse is living.

27 The surviving spouse of any citizen and resident of this State  
28 who has met or shall meet his or her death on active duty in any  
29 such service shall be entitled, during her widowhood or his  
30 widowhood, as the case may be, and while a resident of this State,  
31 to the deduction in this subsection provided for honorably  
32 discharged veterans. The surviving spouse of any citizen and  
33 resident of this State who has had or shall hereafter have active  
34 service in any branch of the Armed Forces of the United States and  
35 who died or shall die while on active duty in any branch of the  
36 Armed Forces of the United States, or who has been or may  
37 hereafter be honorably discharged or released under honorable  
38 circumstances from active service in any branch of the Armed  
39 Forces of the United States shall be entitled, during her widowhood  
40 or his widowhood, as the case may be, and while a resident of this  
41 State, to the deduction in this subsection provided for honorably  
42 discharged veterans.

43 (cf: Article VIII, Section I, paragraph 3; amended effective  
44 December 3, 2020)

45

46 2. When this proposed amendment to the Constitution is finally  
47 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it  
48 shall be submitted to the people at the next general election  
49 occurring more than three months after the final agreement and

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1 shall be published at least once in at least one newspaper of each  
2 county designated by the President of the Senate, the Speaker of the  
3 General Assembly and the Secretary of State, not less than three  
4 months prior to the general election.

5

6 3. This proposed amendment to the Constitution shall be  
7 submitted to the people at that election in the following manner and  
8 form:

9 There shall be printed on each official ballot to be used at the  
10 general election, the following:

11 a. In every municipality in which voting machines are not used,  
12 a legend which shall immediately precede the question as follows:

13 If you favor the proposition printed below make a cross (X), plus  
14 (+), or check (✓) in the square opposite the word "Yes." If you are  
15 opposed thereto make a cross (X), plus (+) or check (✓) in the  
16 square opposite the word "No."

17 b. In every municipality the following question:

18

	YES	<p>CONSTITUTIONAL AMENDMENT TO PHASE IN INCREASE TO THE PROPERTY TAX DEDUCTION FOR QUALIFIED VETERANS AND THEIR SURVIVING SPOUSES</p> <p>Do you approve amending the New Jersey Constitution to increase the amount of the veterans' property tax deduction from \$250 to \$2,500? The increase would occur over four years. The surviving spouse of a qualified veteran would also receive the increased property tax deduction.</p>
	NO	<p>INTERPRETIVE STATEMENT</p> <p>This constitutional amendment would increase the amount of the annual property tax deduction for qualified veterans and their surviving spouses. The increase would occur over four years.</p> <p>The current amount of the deduction is \$250. This amendment would increase that amount to \$1,000 in tax year 2024, \$1,500 in tax year 2025, \$2,000 in tax year 2026, and \$2,500 in tax year 2027. The deduction would stay at \$2,500 each year after 2027.</p> <p>A veteran who is honorably discharged from active service in a branch of the United States Armed Forces qualifies for the deduction. The veteran's spouse would receive the deduction after the veteran dies.</p>

1 STATEMENT

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3 If approved by the voters of the State, this proposed  
4 constitutional amendment would increase the amount of the  
5 veterans' property tax deduction from the current \$250 to \$2,500.  
6 The increase would occur over four years. Veterans who are  
7 honorably discharged from active service in a branch of the United  
8 States Armed Forces qualify for the deduction. A qualified  
9 veteran's surviving spouse would receive the deduction after the  
10 qualified veteran dies.

11 The amendment would increase the amount of the deduction to  
12 \$1,000 in tax year 2024, \$1,500 in tax year 2025, \$2,000 in tax year  
13 2026, and \$2,500 in tax year 2027, and every tax year thereafter.

14 The voters of the State last approved an increase in the amount  
15 of the deduction in 1999, from \$50 to \$250, over four years. The  
16 amount of the deduction has been \$250 since 2003.