

ASSEMBLY, No. 2883

STATE OF NEW JERSEY 221st LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2024 SESSION

Sponsored by:

Assemblyman ANTHONY S. VERRELLI

District 15 (Hunterdon and Mercer)

Assemblywoman ANNETTE QUIJANO

District 20 (Union)

Assemblyman WILLIAM B. SAMPSON, IV

District 31 (Hudson)

Co-Sponsored by:

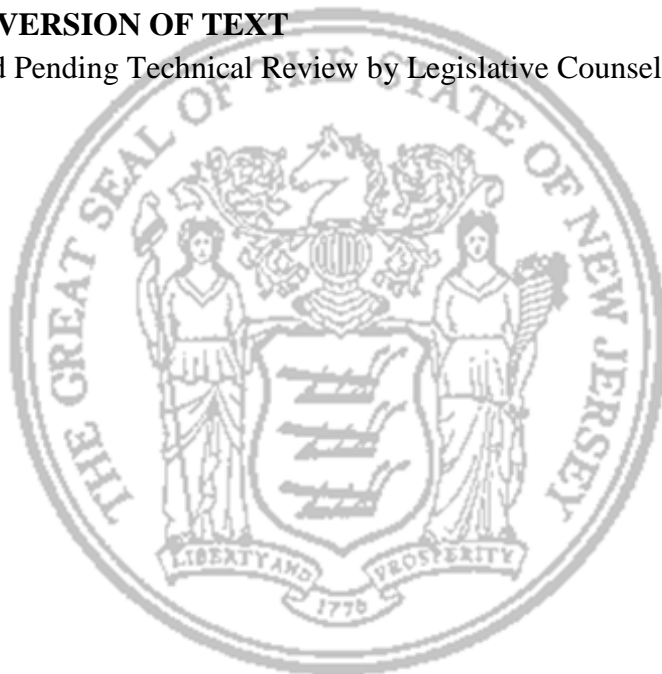
**Assemblywoman Reynolds-Jackson, Assemblyman Egan, Assemblywomen
Bagolie and Hall**

SYNOPSIS

Allows gross income tax deduction for union dues paid to labor organizations.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



(Sponsorship Updated As Of: 6/6/2024)

1 AN ACT allowing a gross income tax deduction for union dues paid
2 to a labor organization during the taxable year, and
3 supplementing chapter 3 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. A taxpayer shall be allowed to deduct from gross income
9 any union dues paid by the taxpayer to a labor organization during
10 the taxable year.

11 b. In order to claim the deduction allowed pursuant to this
12 section, a taxpayer shall provide, in a form and manner prescribed
13 by the director, verification of the union dues paid by the taxpayer
14 during the taxable year for which the deduction is claimed.

15 c. As used in this section:

16 “Director” means the Director of the Division of Taxation in the
17 Department of the Treasury.

18 “Labor organization” means any organization of any kind, or any
19 agency or employee representation committee or plan, in which
20 employees participate and that exists for the purpose, in whole or in
21 part, of dealing with employers concerning grievances, labor
22 disputes, wages, rates of pay, hours of employment, or conditions of
23 work.

24 “Union dues” means the total amount of dues, fees, assessments,
25 or other charges or expenses required of members of or public
26 employees represented by a labor organization.
27

28 2. This act shall take effect immediately and apply to taxable
29 years beginning on or after the January 1 following enactment.
30
31

32 STATEMENT
33

34 This bill allows a New Jersey gross income tax deduction for
35 union dues paid to labor organizations. The bill defines “union
36 dues” as the total amount of dues, fees, assessments, or other
37 charges or expenses required of members of or public employees
38 represented by a labor organization. The bill also defines “labor
39 organization” as any organization of any kind, or any agency or
40 employee representation committee or plan, in which employees
41 participate and that exists for the purpose, in whole or in part, of
42 dealing with employers concerning grievances, labor disputes,
43 wages, rates of pay, hours of employment, or conditions of work.

44 To claim the deduction allowed under the bill, a taxpayer would
45 be required to provide, in a form and manner prescribed by the
46 Director of the Division of Taxation, verification of the union dues
47 paid by the taxpayer during the taxable year.