

# SENATE, No. 1200

## STATE OF NEW JERSEY 221st LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2024 SESSION

**Sponsored by:**

**Senator JAMES BEACH**

**District 6 (Burlington and Camden)**

**Senator VINCENT J. POLISTINA**

**District 2 (Atlantic)**

**Co-Sponsored by:**

**Senator Moriarty**

**SYNOPSIS**

Allows a gross income tax deduction for certain higher education tuition and fee expenses.

**CURRENT VERSION OF TEXT**

As reported by the Senate Higher Education Committee with technical review.



**(Sponsorship Updated As Of: 6/17/2024)**

**S1200 BEACH, POLISTINA**

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1 **AN ACT** allowing a deduction under the gross income tax for certain  
2 tuition expenses and supplementing chapter 3 of Title 54A of the  
3 New Jersey Statutes.

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

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8 1. A taxpayer with gross income for the taxable year of  
9 \$85,000 or less shall be allowed to deduct from gross income  
10 amounts paid by the taxpayer during the taxable year for tuition and  
11 fee expenses for the taxpayer, the taxpayer's spouse and the  
12 taxpayer's dependents as a matriculated student at a public or  
13 independent institution of higher education accredited by a  
14 nationally recognized accrediting agency or association which has  
15 been recognized by the United States Secretary of Education for the  
16 award of such status.

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18 2. This act shall take effect immediately and apply to taxable  
19 years commencing after the date of enactment.