

# SENATE, No. 1927

## STATE OF NEW JERSEY 221st LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2024 SESSION

**Sponsored by:**

**Senator CARMEN F. AMATO, JR.**

**District 9 (Ocean)**

**Senator RENEE C. BURGESS**

**District 28 (Essex and Union)**

**Co-Sponsored by:**

**Senators Steinhardt, Diegnan and Mukherji**

**SYNOPSIS**

Extends veteran's gross income tax exemption to spouses of deceased veterans.

**CURRENT VERSION OF TEXT**

As reported by the Senate Military and Veterans' Affairs Committee with technical review.



**(Sponsorship Updated As Of: 3/3/2025)**

S1927 AMATO, BURGESS

2

1 AN ACT extending the veteran's gross income tax exemption to  
2 spouses of deceased veterans, amending N.J.S.54A:3-1.

3

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

6

7 1. N.J.S.54A:3-1 is amended to read as follows:

8 54A:3-1. Personal exemptions and deductions. Each taxpayer  
9 shall be allowed personal exemptions and deductions **[against his]**  
10 from gross income as follows:

11 (a) Taxpayer. Each taxpayer shall be allowed a personal  
12 exemption of \$1,000.00 which may be taken as a deduction from  
13 **[his New Jersey]** gross income.

14 (b) Additional exemptions. In addition to the personal  
15 exemptions allowed in (a), the following additional personal  
16 exemptions shall be allowed as a deduction from gross income:

17 1. For the taxpayer's spouse, or domestic partner as defined in  
18 section 3 of P.L.2003, c.246 (C.26:8A-3), who does not file  
19 separately - \$1,000.00.

20 2. For each dependent who qualifies as a dependent of the  
21 taxpayer during the taxable year for federal income tax purposes -  
22 \$1,500.00.

23 3. Taxpayer 65 years of age or over at the close of the taxable  
24 year - \$1,000.00.

25 4. Taxpayer's spouse 65 years of age or over at the close of the  
26 taxable year - \$1,000.00.

27 5. Blind or disabled taxpayer - \$1,000.00.

28 6. Blind or disabled spouse - \$1,000.00.

29 7. Taxpayer who is a veteran honorably discharged or released  
30 under honorable circumstances from active duty in the Armed  
31 Forces of the United States, a reserve component thereof, or the  
32 National Guard of New Jersey in a federal active duty status, as  
33 those terms are used in N.J.S.38A:1-1 - \$6,000. The spouse of such  
34 a veteran shall be allowed this exemption beginning in the taxable  
35 year following the death of the veteran and until, but not including,  
36 the taxable year in which the spouse remarries; provided, however,  
37 the spouse shall only be allowed this exemption if the veteran was  
38 allowed this exemption for the taxable year in which the veteran  
39 died.

40 (c) Special Rule. The personal exemptions allowed under this  
41 section shall be limited to that percentage which the total number of  
42 months within a taxpayer's taxable year under this act bears to 12.  
43 For this purpose 15 days or more shall constitute a month.

44 (d) (Deleted by amendment, P.L.1993, c.178).

**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.

**S1927 AMATO, BURGESS**

1 (e) Nonresidents. For taxable years to which a certification  
2 pursuant to section 3 of P.L.1993, c.320 (C.54A:2-1.2) applies, a  
3 nonresident taxpayer shall be allowed the same deduction for  
4 personal exemptions as a resident taxpayer. However, if (1) the  
5 nonresident taxpayer's gross income which is subject to tax under  
6 this act is exceeded by (2) the gross income which the nonresident  
7 taxpayer would be required to report under this act if the taxpayer  
8 were a resident by more than \$100.00, the taxpayer's deduction for  
9 personal exemptions shall be limited by the percentage which (1) is  
10 to (2).

11 (cf: P.L.2019, c.146, s.1)

12

13 2. This act shall take effect immediately and apply to taxable  
14 years beginning on the January 1 next following enactment.