

SENATE LAW AND PUBLIC SAFETY COMMITTEE

STATEMENT TO

SENATE, No. 2083

STATE OF NEW JERSEY

DATED: MAY 16, 2024

The Senate Law and Public Safety Committee reports favorably Senate Bill No. 2083.

As reported by the committee, this bill permits eligible volunteer firefighters and first aid or rescue squad members to take an additional \$2,000 exemption as a deduction from gross income under the New Jersey gross income tax.

The bill specifically sets forth eligibility requirements for persons who want to claim the additional personal exemption. Fire company members would be eligible if they serve as a volunteer for the entire tax year, respond to at least 60 percent of regular alarms and 60 percent of drills, and have attained the rank of Firefighter I Certified. First aid and rescue squad members would be eligible if they serve as a volunteer for the entire tax year, respond to at least 10 percent of regular alarms and 60 percent of drills, and have passed an approved training program or qualified as an emergency medical technician. Volunteers that have duty hours would be eligible if they serve at least 400 duty hours during any calendar year, with no more than 50 percent as drills.

The bill requires the Director of Taxation, in consultation with the Commissioner of Community Affairs and the Commissioner of Health, to promulgate rules or regulations to effect certain provisions of the bill. The official in charge of each fire department or force or first aid or rescue squad is required to submit annually to the appropriate State agency a list of members who have met the requirements of the bill.

This bill was prefiled for introduction in the 2024-2025 session pending technical review. As reported, the bill includes the changes required by technical review, which has been performed.