

**SENATE CONCURRENT
RESOLUTION No. 24**

**STATE OF NEW JERSEY
221st LEGISLATURE**

PRE-FILED FOR INTRODUCTION IN THE 2024 SESSION

Sponsored by:

Senator JAMES W. HOLZAPFEL

District 10 (Monmouth and Ocean)

Senator ANTHONY M. BUCCO

District 25 (Morris and Passaic)

Co-Sponsored by:

Senators Gopal, Zwicker and O'Scanlon

SYNOPSIS

Proposes constitutional amendment to increase amount of annual veterans' property tax deduction from \$250 to \$1,250.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



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

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

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

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PROPOSED AMENDMENT

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13 Amend Article VIII, Section I, paragraph 3 to read as follows:

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27 repealed.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

1 veterans and to such further deductions as from time to time may be
2 provided by law.

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

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

41 (cf: Article VIII, Section I, paragraph 3 amended effective
42 December 3, 2020)

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

1 county designated by the President of the Senate, the Speaker of the
2 General Assembly and the Secretary of State, not less than three
3 months prior to the general election.

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

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

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

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

16 b. In every municipality the following question:
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	YES	<p>CONSTITUTIONAL AMENDMENT TO INCREASE THE PROPERTY TAX DEDUCTION FOR QUALIFIED VETERANS AND THEIR SURVIVING SPOUSES STARTING IN 2024</p> <p>Do you approve amending the New Jersey Constitution to increase, from \$250 to \$1,250 per year, the amount of the veterans' property tax deduction? The surviving spouse of a qualified veteran would also receive the \$1,250 property tax deduction.</p>
	NO	<p>INTERPRETIVE STATEMENT</p> <p>This proposed constitutional amendment would increase the amount of the annual property tax deduction for qualified veterans and their surviving spouses.</p> <p>The current amount of the deduction is \$250. This amendment would increase that amount to \$1,250 starting in 2024.</p> <p>A veteran must be honorably discharged from active service in a branch of the United States Armed Forces to qualify the deduction. The veteran's spouse would receive the deduction after the veteran dies.</p>

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STATEMENT

23 If approved by the voters of the State, this proposed
24 constitutional amendment would increase the amount of the

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1 veterans' property tax deduction from the current \$250 to \$1,250,
2 beginning in 2024.

3 The voters of the State last approved an increase in the amount
4 of the deduction in 1999, from \$50 to \$250, to be increased by \$50
5 each year over a period of four years. The amount of the deduction
6 has been \$250 since 2003.