ASSEMBLY, No. 3558

STATE OF NEW JERSEY

222nd LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2026 SESSION

Sponsored by:
Assemblyman LOUIS D. GREENWALD
District 6 (Burlington and Camden)
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District 5 (Camden and Gloucester)

SYNOPSIS

Provides for voluntary contributions by taxpayers on gross income tax returns to support public humanities programming in NJ.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.

AN ACT concerning voluntary contributions through gross income tax returns to support public humanities programming in communities Statewide, and supplementing chapter 9 of Title 54A of the New Jersey Statutes.

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

1. a. There is established in the Department of the Treasury a special fund to be known as the "New Jersey Council for the Humanities Fund."

b. A taxpayer shall have the opportunity to indicate on the taxpayer's New Jersey gross income tax return that a portion of the taxpayer's tax refund or an enclosed contribution shall be deposited in the New Jersey Council for the Humanities Fund and used in accordance with this section.

c. The costs incurred by the Division of Taxation for collection or administration attributable to the New Jersey Council for the Humanities Fund may be deducted from contributions collected pursuant to this section, as determined by the Director of the Division of Budget and Accounting. The State Treasurer shall deposit net contributions collected pursuant to this section into the New Jersey Council for the Humanities Fund.

d. The Legislature shall annually appropriate the moneys deposited in the New Jersey Council for the Humanities Fund established pursuant to subsection a. of this section to the New Jersey Council for the Humanities for the provision of grant funding to individuals and entities to support public humanities programming in this State.

2. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1 next following the date of enactment.

STATEMENT

This bill provides for voluntary contributions by taxpayers on gross income tax returns to support public humanities programming in New Jersey. The bill establishes a special fund to be known as the "New Jersey Council for the Humanities Fund" to which all donations collected from voluntary contributions are to be deposited. The bill requires the Legislature to appropriate moneys deposited in the fund to the New Jersey Council for the Humanities to be used for the provision of grant funding to individuals and entities to support humanities programming in this State. The bill provides, however, that costs incurred by the Division of Taxation for collection or administration attributable to the New Jersey

Council for the Humanities Fund may be deducted from contributions collected prior to the appropriation of funds.