

[First Reprint]

ASSEMBLY, No. 4794

STATE OF NEW JERSEY

222nd LEGISLATURE

INTRODUCED MARCH 23, 2026

Sponsored by:

Assemblywoman ELIANA PINTOR MARIN

District 29 (Essex and Hudson)

Assemblywoman LINDA S. CARTER

District 22 (Somerset and Union)

Senator ANDREW ZWICKER

District 16 (Hunterdon, Mercer, Middlesex and Somerset)

Senator SHIRLEY K. TURNER

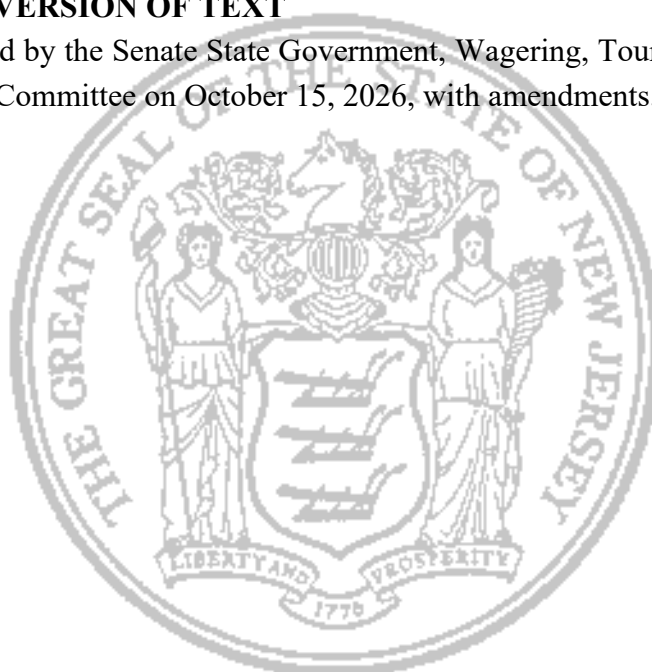
District 15 (Hunterdon and Mercer)

SYNOPSIS

Permits Division of Taxation to share certain tax data with New Jersey Innovation Authority.

CURRENT VERSION OF TEXT

As reported by the Senate State Government, Wagering, Tourism & Historic Preservation Committee on October 15, 2026, with amendments.



(Sponsorship Updated As Of: 10/22/2026)

1 AN ACT concerning tax data sharing and amending R.S.54:50-8 and
2 R.S.54:50-9.

3
4 **BE IT ENACTED** *by the Senate and General Assembly of the State*
5 *of New Jersey:*

6
7 1. R.S.54:50-8 is amended to read as follows:

8 54:50-8. a. The records and files of the director respecting the
9 administration of the State Uniform Tax Procedure Law or of any
10 State tax law, or respecting the administration of the Stay NJ
11 property tax credit, the ANCHOR Property Tax Relief Program, and
12 the homestead property tax reimbursement program, shall be
13 considered confidential and privileged and neither the director nor
14 any employee engaged in the administration thereof or charged with
15 the custody of any such records or files, nor any former officer or
16 employee, nor any person who may have secured information
17 therefrom under subsection d., e., f., g., p., q., r., **[or]** s., t., u., or v.
18 of R.S.54:50-9 or any other provision of State law, shall divulge,
19 disclose, use for their own personal advantage, or examine for any
20 reason other than a reason necessitated by the performance of
21 official duties any information obtained from the said records or
22 files or from any examination or inspection of the premises or
23 property of any person. Neither the director nor any employee
24 engaged in such administration or charged with the custody of any
25 such records or files shall be required to produce any of them for
26 the inspection of any person or for use in any action or proceeding
27 except when the records or files or the facts shown thereby are
28 directly involved in an action or proceeding under the provisions of
29 the State Uniform Tax Procedure Law or of the State tax law
30 affected, or where the determination of the action or proceeding will
31 affect the validity or amount of the claim of the State under some
32 State tax law, or in any lawful proceeding for the investigation and
33 prosecution of any violation of the criminal provisions of the State
34 Uniform Tax Procedure Law or of any State tax law.

35 b. The prohibitions of this section, against unauthorized
36 disclosure, use or examination by any present or former officer or
37 employee of this State or any other individual having custody of
38 such information obtained pursuant to the explicit authority of State
39 law, shall specifically include, without limitation, violations
40 involving the divulgence or examination of any information from or
41 any copy of a federal return or federal return information required
42 by New Jersey law to be attached to or included in any New Jersey
43 return. Any person violating this section by divulging, disclosing or
44 using information shall be guilty of a crime of the fourth degree.
45 Any person violating this section by examining records or files for

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.

Matter enclosed in superscript numerals has been adopted as follows:

¹Senate SSG committee amendments adopted October 15, 2026.

1 any reason other than a reason necessitated by the performance of
2 official duties shall be guilty of a disorderly persons offense.

3 c. Whenever records and files are used in connection with the
4 prosecution of any person for violating the provisions of this section
5 by divulging, disclosing or using records or files or examining
6 records and files for any reason other than a reason necessitated by
7 the performance of official duties, the defendant shall be given
8 access to those records and files. The court shall review such
9 records and files in camera, and that portion of the court record
10 containing the records and files shall be sealed by the court.

11 (cf: P.L.2024, c.88, s.21)

12
13 ¹[2.R.S.54:50-9 is amended to read as follows:

14 54:50-9. Nothing herein contained shall be construed to prevent:

15 a. The delivery to a taxpayer or the taxpayer's duly authorized
16 representative of a copy of any report or any other paper filed by
17 the taxpayer pursuant to the provisions of this subtitle or of any
18 such State tax law;

19 b. The publication of statistics so classified as to prevent the
20 identification of a particular report and the items thereof;

21 c. The director, in the director's discretion and subject to
22 reasonable conditions imposed by the director, from disclosing the
23 name and address of any licensee under any State tax law, unless
24 expressly prohibited by such State tax law;

25 d. The inspection by the Attorney General or other legal
26 representative of this State of the reports or files relating to the
27 claim of any taxpayer who shall bring an action to review or set
28 aside any tax imposed under any State tax law or against whom an
29 action or proceeding has been instituted in accordance with the
30 provisions thereof;

31 e. The examination of said records and files by the
32 Comptroller, State Auditor or State Commissioner of Finance, or by
33 their respective duly authorized agents;

34 f. The furnishing, at the discretion of the director, of any
35 information contained in tax reports or returns or any audit thereof
36 or the report of any investigation made with respect thereto, filed
37 pursuant to the tax laws, to the taxing officials of any other state,
38 the District of Columbia, the United States and the territories
39 thereof, providing said jurisdictions grant like privileges to this
40 State and providing such information is to be used for tax purposes
41 only;

42 g. The furnishing, at the discretion of the director, of any
43 material information disclosed by the records or files to any law
44 enforcing authority of this State who shall be charged with the
45 investigation or prosecution of any violation of the criminal
46 provisions of this subtitle or of any State tax law;

47 h. The furnishing by the director to the State agency
48 responsible for administering the Child Support Enforcement

1 program pursuant to Title IV-D of the federal Social Security Act,
2 Pub.L.93-647 (42 U.S.C. s.651 et seq.), with the names, home
3 addresses, social security numbers and sources of income and assets
4 of all absent parents who are certified by that agency as being
5 required to pay child support, upon request by the State agency and
6 pursuant to procedures and in a form prescribed by the director;

7 i. The furnishing by the director to the Board of Public
8 Utilities any information contained in tax information statements,
9 reports or returns or any audit thereof or a report of any
10 investigation made with respect thereto, as may be necessary for the
11 administration of P.L.1991, c.184 (C.54:30A-18.6 et al.) and
12 P.L.1997, c.162 (C.54:10A-5.25 et al.);

13 j. The furnishing by the director to the Director of the Division
14 of Alcoholic Beverage Control in the Department of Law and
15 Public Safety any information contained in tax information
16 statements, reports or returns or any audit thereof or a report of any
17 investigation made with respect thereto, as may be relevant, in the
18 discretion of the director, in any proceeding conducted for the
19 issuance, suspension or revocation of any license authorized
20 pursuant to Title 33 of the Revised Statutes;

21 k. The inspection by the Attorney General or other legal
22 representative of this State of the reports or files of any tobacco
23 product manufacturer, as defined in section 2 of P.L.1999, c.148
24 (C.52:4D-2), for any period in which that tobacco product
25 manufacturer was not or is not in compliance with subsection a. of
26 section 3 of P.L.1999, c.148 (C.52:4D-3), or of any licensed
27 distributor as defined in section 102 of P.L.1948, c.65 (C.54:40A-
28 2), for the purpose of facilitating the administration of the
29 provisions of P.L.1999, c.148 (C.52:4D-1 et seq.);

30 l. The furnishing, at the discretion of the director, of
31 information as to whether a contractor or subcontractor holds a
32 valid business registration as defined in section 1 of P.L.2001, c.134
33 (C.52:32-44);

34 m. The furnishing by the director to a State agency as defined in
35 section 1 of P.L.1995, c.158 (C.54:50-24) the names of licensees
36 subject to suspension for non-payment of State tax indebtedness
37 pursuant to P.L.2004, c.58 (C.54:50-26.1 et al.);

38 n. The release to the United States Department of the Treasury,
39 Bureau of Financial Management Service, or its successor of
40 relevant taxpayer information for purposes of implementing a
41 reciprocal collection and offset of indebtedness agreement entered
42 into between the State of New Jersey and the federal government
43 pursuant to section 1 of P.L.2006, c.32 (C.54:49-12.7);

44 o. The examination of said records and files by the
45 Commissioner of Health and Senior Services, the Commissioner of
46 Human Services, the Medicaid Inspector General, or their
47 respective duly authorized agents, pursuant to section 5 of

1 P.L.2007, c.217 (C.26:2H-18.60e), section 3 of P.L.1968, c.413
2 (C.30:4D-3), or section 5 of P.L.2005, c.156 (C.30:4J-12);

3 p. The furnishing at the discretion of the director of employer-
4 provided wage and tax withholding information contained in tax
5 reports or returns filed pursuant to N.J.S.54A:7-2, 54A:7-4 and
6 54A:7-7, to the designated municipal officer of a municipality
7 authorized to impose an employer payroll tax pursuant to the
8 provisions of Article 5 (Employer Payroll Tax) of the "Local Tax
9 Authorization Act," P.L.1970, c.326 (C.40:48C-14 et seq.), for the
10 limited purpose of verifying the payroll information reported by
11 employers subject to the employer payroll tax;

12 q. The furnishing by the director to the Commissioner of Labor
13 and Workforce Development of any information, including, but not
14 limited to, tax information statements, reports, audit files, returns,
15 or reports of any investigation for the purpose of labor market
16 research or assisting in investigations pursuant to any State wage,
17 benefit or tax law as enumerated in section 1 of P.L.2009, c.194
18 (C.34:1A-1.11); or pursuant to P.L.1940, c.153 (C.34:2-21.1 et
19 seq.).

20 r. The furnishing by the director to the New Jersey Economic
21 Development Authority any information contained in tax
22 information statements, reports or returns, or any audit thereof or a
23 report of any investigation made with respect thereto, as may be
24 relevant to assist the authority in the implementation of programs
25 through which grants, loans, tax credits, or other forms of financial
26 assistance are provided. The director shall provide to the New
27 Jersey Economic Development Authority, upon request, such
28 information.

29 s. The furnishing by the director to the Commissioner of
30 Banking and Insurance of any information, including, but not
31 limited to, tax information statements, reports, audit files, returns,
32 or reports of any investigation for the purpose of assisting in
33 investigations pursuant to any insurance fraud investigation as
34 enumerated in P.L.1983, c.320 (C.17:33A-1 et seq.).

35 t. The furnishing by the director to the Commissioner of
36 Banking and Insurance or the Commissioner of Human Services of
37 any information contained in tax reports or returns for the purpose
38 of determining a taxpayer's eligibility for insurance affordability
39 assistance, the State Medicaid program, or the NJ FamilyCare
40 Program and to otherwise support minimum essential coverage
41 outreach and enrollment efforts.

42 u. The furnishing by the director to the New Jersey Innovation
43 Authority of any information contained in tax reports or returns for
44 the purpose of supporting the Division of Taxation in improving the
45 customer experience of taxpayers and the public by evaluating and
46 improving taxation processes.

47 v. The furnishing by the director to the New Jersey Secure
48 Choice Savings Board of any information contained in tax reports

1 or returns that is necessary for the purposes of P.L.2019, c.56
2 (C.43:23-13 et seq.).
3 (cf: P.L.2022, c.39, s.10)】¹

4
5 ¹2. R.S.54:50-9 is amended to read as follows:

6 54:50-9. Nothing herein contained shall be construed to prevent:

7 a. The delivery to a taxpayer or the taxpayer's duly authorized
8 representative of a copy of any report or any other paper filed by the
9 taxpayer pursuant to the provisions of this subtitle or of any such State
10 tax law;

11 b. The publication of statistics so classified as to prevent the
12 identification of a particular report and the items thereof;

13 c. The director, in the director's discretion and subject to
14 reasonable conditions imposed by the director, from disclosing the
15 name and address of any licensee under any State tax law, unless
16 expressly prohibited by such State tax law;

17 d. The inspection by the Attorney General or other legal
18 representative of this State of the reports or files relating to the claim
19 of any taxpayer who shall bring an action to review or set aside any tax
20 imposed under any State tax law or against whom an action or
21 proceeding has been instituted in accordance with the provisions
22 thereof;

23 e. The examination of said records and files by the Comptroller,
24 State Auditor, or State Commissioner of Finance, or by their respective
25 duly authorized agents;

26 f. The furnishing, at the discretion of the director, of any
27 information contained in tax reports or returns, or any audit thereof, or
28 the report of any investigation made with respect thereto, filed
29 pursuant to the tax laws, to the taxing officials of any other state, the
30 District of Columbia, the United States, and the territories thereof,
31 providing said jurisdictions grant like privileges to this State and
32 providing such information is to be used for tax purposes only;

33 g. The furnishing, at the discretion of the director, of any material
34 information disclosed by the records or files to any law enforcing
35 authority of this State who shall be charged with the investigation or
36 prosecution of any violation of the criminal provisions of this subtitle
37 or of any State tax law;

38 h. The furnishing by the director to the State agency responsible
39 for administering the Child Support Enforcement program pursuant to
40 Title IV-D of the federal Social Security Act, Pub.L.93-647 (42 U.S.C.
41 s.651 et seq.), of the names, home addresses, social security numbers,
42 and sources of income and assets of all absent parents who are
43 certified by that agency as being required to pay child support, upon
44 request by the State agency and pursuant to procedures and in a form
45 prescribed by the director;

46 i. The furnishing by the director to the Board of Public Utilities
47 of any information contained in tax information statements, reports, or
48 returns, or any audit thereof, or a report of any investigation made with

1 respect thereto, as may be necessary for the administration of
2 P.L.1991, c.184 (C.54:30A-18.6 et al.) and P.L.1997, c.162
3 (C.54:10A-5.25 et al.);

4 j. The furnishing by the director to the Director of the Division of
5 Alcoholic Beverage Control in the Department of Law and Public
6 Safety of any information contained in tax information statements,
7 reports, or returns, or any audit thereof, or a report of any investigation
8 made with respect thereto, as may be relevant, in the discretion of the
9 director, in any proceeding conducted for the issuance, suspension, or
10 revocation of any license authorized pursuant to Title 33 of the
11 Revised Statutes;

12 k. The inspection by the Attorney General or other legal
13 representative of this State of the reports or files of any tobacco
14 product manufacturer, as defined in section 2 of P.L.1999, c.148
15 (C.52:4D-2), for any period in which that tobacco product
16 manufacturer was not or is not in compliance with subsection a. of
17 section 3 of P.L.1999, c.148 (C.52:4D-3), or of any licensed distributor
18 as defined in section 102 of P.L.1948, c.65 (C.54:40A-2), for the
19 purpose of facilitating the administration of the provisions of
20 P.L.1999, c.148 (C.52:4D-1 et seq.);

21 l. The furnishing, at the discretion of the director, of information
22 as to whether a contractor or subcontractor holds a valid business
23 registration as defined in section 1 of P.L.2001, c.134 (C.52:32-44);

24 m. The furnishing by the director to a State agency as defined in
25 section 1 of P.L.1995, c.158 (C.54:50-24) of the names of licensees
26 subject to suspension for non-payment of State tax indebtedness
27 pursuant to P.L.2004, c.58 (C.54:50-26.1 et al.);

28 n. The release to the United States Department of the Treasury,
29 Bureau of Financial Management Service, or its successor of relevant
30 taxpayer information for purposes of implementing a reciprocal
31 collection and offset of indebtedness agreement entered into between
32 the State of New Jersey and the federal government pursuant to section
33 1 of P.L.2006, c.32 (C.54:49-12.7);

34 o. The examination of said records and files by the Commissioner
35 of Health and Senior Services, the Commissioner of Human Services,
36 the Medicaid Inspector General, or their respective duly authorized
37 agents, pursuant to section 5 of P.L.2007, c.217 (C.26:2H-18.60e),
38 section 3 of P.L.1968, c.413 (C.30:4D-3), or section 5 of P.L.2005,
39 c.156 (C.30:4J-12);

40 p. As required pursuant to section 5 of P.L.2025, c.314
41 (C.40:48C-40.1), the furnishing of employer-provided wage and tax
42 withholding information contained in tax reports or returns filed
43 pursuant to N.J.S.54A:7-2, 54A:7-4, and 54A:7-7, or such other tax
44 return information as may be necessary, to the designated municipal
45 officer of a municipality authorized to impose an employer payroll tax
46 pursuant to the provisions of Article 5 (Employer Payroll Tax) of the
47 "Local Tax Authorization Act," P.L.1970, c.326 (C.40:48C-14 et seq.),
48 for the following limited purposes: (1) verifying the payroll

1 information reported by employers subject to the employer payroll tax;
2 and (2) identifying each employer in the municipality that is subject to
3 the employer payroll tax, and which did not report payroll information
4 for a preceding calendar quarter;

5 q. The furnishing by the director to the Commissioner of Labor
6 and Workforce Development of any information, including, but not
7 limited to, tax information statements, reports, audit files, returns, or
8 reports of any investigation for the purpose of labor market research or
9 assisting in investigations pursuant to any State wage, benefit, or tax
10 law as enumerated in section 1 of P.L.2009, c.194 (C.34:1A-1.11) or
11 pursuant to P.L.1940, c.153 (C.34:2-21.1 et seq.).

12 r. The furnishing by the director to the New Jersey Economic
13 Development Authority of any information contained in tax
14 information statements, reports, or returns, or any audit thereof, or a
15 report of any investigation made with respect thereto, as may be
16 relevant to assist the authority in the implementation of programs
17 through which grants, loans, tax credits, or other forms of financial
18 assistance are provided. The director shall provide to the New Jersey
19 Economic Development Authority, upon request, such information.

20 s. The furnishing by the director to the Commissioner of Banking
21 and Insurance of any information, including, but not limited to, tax
22 information statements, reports, audit files, returns, or reports of any
23 investigation for the purpose of assisting in investigations pursuant to
24 any insurance fraud investigation as enumerated in P.L.1983, c.320
25 (C.17:33A-1 et seq.).

26 t. The furnishing by the director to the Commissioner of Banking
27 and Insurance or the Commissioner of Human Services of any
28 information contained in tax reports or returns for the purpose of
29 determining a taxpayer's eligibility for insurance affordability
30 assistance, the State Medicaid program, or the NJ FamilyCare Program
31 and to otherwise support minimum essential coverage outreach and
32 enrollment efforts.

33 u. The furnishing by the director to the New Jersey Secure Choice
34 Savings Program of any information contained in tax reports or returns
35 for the purpose of determining a taxpayer's compliance with the "New
36 Jersey Secure Choice Savings Program Act" pursuant to P.L.2019,
37 c.56 (C.43:23-13 et seq.) and to otherwise support outreach and
38 enrollment efforts.

39 v. The furnishing by the director to the New Jersey Innovation
40 Authority of any information contained in tax reports or returns for the
41 purpose of supporting the Division of Taxation in improving the
42 customer experience of taxpayers and the public by evaluating and
43 improving taxation processes.¹

44 (cf: P.L.2025, c.379, s.8)

45
46 3. This act shall take effect immediately.