

P.L. 2026, CHAPTER 60, *approved July 30, 2026*
Senate, No. 4423

1 AN ACT appropriating \$77,406,208 from constitutionally dedicated
2 corporation business tax revenues and various Green Acres funds
3 to assist local government units to acquire and develop lands for
4 recreation and conservation purposes, and for certain
5 administrative expenses.

6
7 **BE IT ENACTED** *by the Senate and General Assembly of the State*
8 *of New Jersey:*

9
10 1. As used in this act:

11 “Constitutionally dedicated corporation business tax revenues”
12 means corporation business tax revenues dedicated pursuant to
13 Article VIII, Section II, paragraph 6 of the State Constitution in the
14 “Preserve New Jersey Green Acres Fund” for the acquisition or
15 development of lands by local government units for recreation and
16 conservation purposes in accordance with the provisions of
17 P.L.2016, c.12 (C.13:8C-43 et seq.).

18 “Densely or highly populated municipality” means a
19 municipality with a population density of at least 5,000 persons per
20 square mile, or a population of at least 35,000 persons, according to
21 the latest federal decennial census.

22 “Densely populated county” means a county with a population
23 density of at least 5,000 persons per square mile according to the
24 latest federal decennial census.

25 “Garden State Green Acres Preservation Trust Fund” means the
26 fund established pursuant to section 19 of P.L.1999, c.152
27 (C.13:8C-19).

28 “Green Acres bond act” means P.L.2009, c.117, P.L.2007, c.119,
29 P.L.1995, c.204, P.L.1992, c.88, P.L.1989, c.183, P.L.1987, c.265,
30 and P.L.1983, c.354.

31 “Highly populated county” means a county with a population
32 density of at least 1,000 persons per square mile according to the
33 latest federal decennial census.

34 “Preserve New Jersey Green Acres Fund” means the fund
35 established pursuant to section 6 of the “Preserve New Jersey Act,”
36 P.L.2016, c.12 (C.13:8C-48).

37 “Stewardship activity” means the same as the term is defined in
38 section 3 of the “Preserve New Jersey Act,” P.L.2016, c.12
39 (C.13:8C-45).

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41 2. There is appropriated to the Department of Environmental
42 Protection the following sums for the purpose of providing grants or
43 loans, or both, to assist local government units to acquire lands for
44 recreation and conservation purposes pursuant to section 4 of this

1 act and for the purpose of providing grants or loans, or both, to
2 assist local government units to develop lands for recreation and
3 conservation purposes pursuant to section 5 of this act:

4 a. \$43,665,000 from constitutionally dedicated corporation
5 business tax revenues. Of the amount appropriated pursuant to this
6 subsection, the sum of \$8,276,000 is available due to interest
7 earnings on the constitutionally dedicated corporation business tax
8 revenues;

9 b. \$11,880,000 from the “Garden State Green Acres
10 Preservation Trust Fund” and any Green Acres fund established
11 pursuant to a Green Acres bond act, made available due to loan
12 repayments and interest earnings; and

13 c. \$19,998,708 from the “Preserve New Jersey Green Acres
14 Fund,” the “Garden State Green Acres Preservation Trust Fund,”
15 and any Green Acres fund established pursuant to a Green Acres
16 bond act, made available due to project cancellations and
17 withdrawals.

18

19 3. a. There is appropriated from the General Fund to the
20 “Preserve New Jersey Green Acres Fund” the sum of \$45,527,500
21 to implement the provisions of this act.

22 b. Of the amount appropriated pursuant to subsection a. of this
23 section, the sum of \$1,862,500 is appropriated from the “Preserve
24 New Jersey Green Acres Fund” to the Department of Environmental
25 Protection for the purposes of paying administrative costs
26 associated with administering the applicable provisions of
27 P.L.2016, c.12 (C.13:8C-43 et seq.).

28

29 4. a. The following planning incentive acquisition projects to
30 acquire lands for recreation and conservation purposes are eligible
31 for funding with the moneys appropriated pursuant to section 2 of
32 this act:

Local Government Unit	County	Project	Approved Amount
Burlington County	Burlington	Planning Incentive	\$1,316,115
Evesham Township	Burlington	Planning Incentive	\$405,000
Gloucester Township	Camden	Open Space Acquisition	\$205,000
Livingston Township	Essex	Open Space Acquisition	\$900,000
Verona Township	Essex	Open Space Acquisition	\$900,000
West Orange Township	Essex	Open Space Acquisition	\$1,350,000
Gloucester County	Gloucester	Open Space Plan	\$1,800,000
Kingwood Township	Hunterdon	Open Space Plan	\$650,000
Raritan Township	Hunterdon	Land Acquisition Plan	\$650,000
Readington Township	Hunterdon	Greenway Incentive Plan	\$900,000
West Windsor Township	Mercer	Planning Incentive	\$900,000
Monmouth County	Monmouth	Planning Incentive Acquisition	\$2,250,000
Colts Neck Township	Monmouth	Planning Incentive	\$900,000
Madison Borough	Morris	Open Space Acquisition	\$900,000
Mendham Township	Morris	Open Space Acquisition	\$900,000
Brick Township	Ocean	Open Space and Recreation Plan	\$1,752,250
Somerset County	Somerset	County Open Space Acquisition	\$334,000
Montgomery Township	Somerset	Open Space Acquisition	\$900,000
Peapack and Gladstone Borough	Somerset	Open Space Acquisition	\$412,000
Warren County	Warren	Open Space Plan	\$32,000
Knowlton Township	Warren	Open Space Acquisition	\$390,000
Total			\$18,746,365

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2 b. The following standard acquisition projects to acquire lands
3 for recreation and conservation purposes are eligible for funding
4 with the moneys appropriated pursuant to section 2 of this act:

Local Government Unit	County	Project	Approved Amount
Fairview Borough	Bergen	444 North 8th Street Acquisition	\$300,000
Wood-Ridge Borough	Bergen	Wood-Ridge Recreation Complex Acquisition	\$1,350,000
Riverside Township	Burlington	Riverdel Woodlands Acquisition	\$500,000
Total			\$2,150,000

c. The following projects to acquire lands for recreation and conservation purposes, located in municipalities eligible to receive State aid pursuant to P.L.1978, c.14 (C.52:27D-178 et seq.) either as of June 30, 2021 or the effective date of this act, or sponsored by densely populated counties, are eligible for funding with the moneys appropriated pursuant to section 2 of this act:

Local Government Unit	County	Project	Approved Amount
Hackensack City	Bergen	155 Main Street Land Acquisition	\$1,400,000
Bloomfield Township	Essex	Bloomfield Township Third River Park and Preserve Acquisition	\$33,333
Neptune Township	Monmouth	Division St. Park Acquisition	\$126,000
Total			\$1,559,333

d. The following site-specific incentive acquisition projects to acquire lands for recreation and conservation purposes are eligible for funding with the moneys appropriated pursuant to section 2 of this act:

Local Government Unit	County	Project	Approved Amount
Waldwick Borough	Bergen	197 Wykoff Avenue Open Space Acquisition	\$700,000
Total			\$700,000
Grand Total, Acquisition			\$23,155,698

5. a. The following projects to develop lands for recreation and conservation purposes, located in municipalities eligible to receive State aid pursuant to P.L.1978, c.14 (C.52:27D-178 et seq.) either

1 as of June 30, 2021 or the effective date of this act, or sponsored by
2 densely populated counties, are eligible for funding with the
3 moneys appropriated pursuant to section 2 of this act:
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Local Government Unit	County	Project	Approved Amount
Camden City	Camden	Union Field Improvements	\$1,350,000
Gloucester Township	Camden	Community Park Improvements	\$1,325,000
Pennsauken Township	Camden	Lena Skelly Park Project	\$918,179
Bridgeton City	Cumberland	Improvements to Rec. Facilities in City Park	\$1,138,112
Vineland City	Cumberland	Howard Pagliughi Park Improvements	\$1,180,000
Essex County	Essex	Turtle Back Zoo African Adventure Exhibit	\$2,250,000
Belleville Township	Essex	Municipal Stadium Grandstand Improvements	\$1,500,000
East Orange City	Essex	Memorial Park Improvements	\$1,500,000
Montclair Township	Essex	Canterbury Park Improvements	\$1,500,000
Newark City	Essex	Broadway Park	\$489,000
Nutley Township	Essex	Monsignor Owens Park Facilities	\$398,580
Orange City Township	Essex	Metcalf Park Improvements	\$606,144
Glassboro Borough	Gloucester	Elsmere Park Improvements	\$1,022,305
Monroe Township	Gloucester	Amphitheater at Owens Memorial Park	\$1,269,045
Union City	Hudson	Ellsworth Park Improvements Phase 2	\$1,400,000
Mercer County	Mercer	Harlan Joseph Peace Park	\$1,750,000
Carteret Borough	Middlesex	Arthur Kill River Walk North	\$1,500,000
Old Bridge Township	Middlesex	Ticetown Road Soccer Fields	\$1,400,000
Woodbridge Township	Middlesex	Ford Avenue Park Improvements	\$1,500,000
Neptune Township	Monmouth	Division St. Park Development	\$462,000

Passaic County	Passaic	North Pulaski Park Renovation Project	\$1,875,000
Clifton City	Passaic	Surgent Park Improvements	\$1,500,000
Passaic City	Passaic	Colonel Johnson Park Revitalization	\$1,170,000
Total			\$29,003,365

b. The following projects to develop lands for recreation and conservation purposes, located in densely or highly populated municipalities or sponsored by highly populated counties, are eligible for funding with the moneys appropriated pursuant to section 2 of this act:

Local Government Unit	County	Project	Approved Amount
Bergen County	Bergen	Riverside County Park South	\$1,875,000
Englewood City	Bergen	Denning Park Improvements	\$1,050,000
New Milford Borough	Bergen	Kennedy Tennis Courts Improvement	\$421,292
Teaneck Township	Bergen	Sagamore Park Improvement Project	\$175,000
Audubon Borough	Camden	Audubon Family Park Improvements	\$500,000
Haddon Township	Camden	Crystal Lake Park Soccer Fields	\$105,225
Maplewood Township	Essex	Dehart Park Rec. Improvements	\$967,500
West Caldwell Township	Essex	Grover Cleveland Field Improvements	\$750,000
Ewing Township	Mercer	Completely Inclusive Playground	\$939,692
Middlesex County	Middlesex	Metuchen Trailhead Park	\$1,875,000
Red Bank Borough	Monmouth	Johnny Jazz Park Improvements	\$384,500
Morris County	Morris	Boonton Reservoir Trail	\$1,727,250
Somerset County	Somerset	Skillman Park Improvements	\$712,500
Linden City	Union	James Dobson Park Improvements	\$1,115,000
Total			\$12,597,959

c. The following standard park development projects are eligible for funding with the moneys appropriated pursuant to section 2 of this act:

Local Government Unit	County	Project	Approved Amount
Buena Borough	Atlantic	Bruno Melini Park Athletic Lighting	\$700,000
Hammonton Town	Atlantic	Hammonton Lake Park Rec. Improvements	\$750,000
Somers Point City	Atlantic	Kern and Fehrle Field Improvements	\$700,000
Burlington City	Burlington	William Allen School Park Improvements	\$750,000
Paulsboro Borough	Gloucester	Fort Billings Park Improvements	\$543,000
East Windsor Township	Mercer	Etra Lake Park Inclusive Playground	\$622,500
Eatontown Borough	Monmouth	Wolcott Park Court Renovations	\$476,702
Fair Haven Borough	Monmouth	Waterfront Access Park	\$318,750
Manasquan Borough	Monmouth	Axel Carson Park Improvements	\$750,000
Roxbury Township	Morris	Imagination Station	\$750,000
Beachwood Borough	Ocean	Mayo Park Recreation Improvements	\$337,335
Harvey Cedars Borough	Ocean	Sunset Park Waterfront Access	\$400,000
Lakehurst Borough	Ocean	Lake Horicon Inclusive Playground	\$700,000
Seaside Heights Borough	Ocean	Reflection Park	\$700,000
Seaside Park Borough	Ocean	J Street Marina Rehabilitation	\$750,000
Bernardsville Borough	Somerset	Nervine Memorial Park Improvements	\$690,525
Total			\$9,938,812

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2 d. The following projects for stewardship activities are eligible
3 for funding with the moneys appropriated pursuant to section 2 of
4 this act:

Local Government Unit	County	Project	Approved Amount
Somers Point City	Atlantic	DeFeo Lane Nature Trail	\$116,461
Hamilton Township	Mercer	Sayen Gardens Restoration Project	\$11,333
Princeton Borough	Mercer	Princeton Ridge East Forest Restoration	\$150,000
Warren Township	Somerset	Dealaman Nature Trail and Pond	\$570,080
Total			\$847,874
Grand Total, Development			\$52,388,010

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- 2 6. a. Any transfer of funds, or change in project sponsor, site, or
- 3 type, listed in section 4 or 5 of this act shall require the approval of
- 4 the Joint Budget Oversight Committee or its successor.
- 5 b. To the extent that moneys remain available after the projects
- 6 listed in section 4 or 5 of this act are offered funding pursuant
- 7 thereto, any project of a local government unit that previously
- 8 received funding appropriated or reappropriated from any Green
- 9 Acres bond act, any annual appropriations act, or the Garden State
- 10 Green Acres Preservation Trust Fund for recreation and
- 11 conservation purposes, or that receives funding approved pursuant
- 12 to this act, shall be eligible to receive additional funding, as
- 13 determined by the Department of Environmental Protection, subject
- 14 to the approval of the Joint Budget Oversight Committee or its
- 15 successor.
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- 17 7. a. There is reappropriated to the Department of
- 18 Environmental Protection the unexpended balances, due to project
- 19 withdrawals, cancellations, or cost savings, of the amounts
- 20 appropriated or reappropriated from any Green Acres bond act, any
- 21 annual appropriations act, or the Garden State Green Acres
- 22 Preservation Trust Fund to assist local government units to acquire
- 23 or develop lands for recreation and conservation purposes, for the
- 24 purposes of providing:
- 25 (1) grants or loans, or both, to assist local government units to
- 26 acquire or develop lands for recreation and conservation purposes,
- 27 for projects approved as eligible for such funding pursuant to this
- 28 act; and
- 29 (2) additional funding, as determined by the Department of
- 30 Environmental Protection, to any project of a local government unit
- 31 that previously received funding appropriated or reappropriated
- 32 from any Green Acres bond act, any annual appropriations act, or
- 33 the Garden State Green Acres Preservation Trust Fund for
- 34 recreation and conservation purposes or that receives funding

1 approved pursuant to this act, subject to the approval of the Joint
2 Budget Oversight Committee or its successor. Any such additional
3 funding provided from a Green Acres bond act may include
4 administrative costs.

5 b. There is appropriated to the Department of Environmental
6 Protection such sums as may be, or may become, available on or
7 before June 30, 2026, due to interest earnings or loan repayments in
8 any "Green Trust Fund" established pursuant to a Green Acres bond
9 act or in the "Garden State Green Acres Preservation Trust Fund,"
10 for the purpose of providing:

11 (1) grants or loans, or both, to assist local government units to
12 acquire or develop lands for recreation and conservation purposes,
13 for projects approved as eligible for such funding pursuant to this
14 act; and

15 (2) additional funding, as determined by the Department of
16 Environmental Protection, to any project of a local government unit
17 that previously received funding appropriated or reappropriated
18 from any Green Acres bond act, any annual appropriations act, or
19 the Garden State Green Acres Preservation Trust Fund for
20 recreation and conservation purposes or that receives funding
21 approved pursuant to this act, subject to the approval of the Joint
22 Budget Oversight Committee or its successor. Any such additional
23 funding provided from a Green Acres bond act may include
24 administrative costs.

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26 8. This act shall take effect immediately.
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29 STATEMENT

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31 This bill appropriates \$77,406,208 from constitutionally
32 dedicated corporation business tax (CBT) revenues and various
33 Green Acres funds to the Department of Environmental Protection
34 (DEP). Of the total amount appropriated by the bill, \$75,543,708
35 would be used by the DEP to provide grants or loans, or both, to
36 assist local government units in the State to acquire or develop
37 lands for recreation and conservation purposes, and \$1,862,500
38 would be used for the DEP's associated administrative costs.

39 The total amount of funding allocated for local government
40 projects listed in this bill is \$75,543,708. Of this amount,
41 \$23,155,698 is for projects to acquire lands for recreation and
42 conservation purposes identified in section 4 of the bill, and
43 \$52,388,010 is for projects to develop lands for recreation and
44 conservation purposes identified in section 5 of the bill.

45 Of the sum for projects to acquire lands for recreation and
46 conservation purposes: \$18,746,365 is allocated for planning
47 incentive open space acquisition projects (i.e., projects located in
48 municipalities and counties that have an open space tax and an

1 approved open space plan); \$2,150,000 is allocated for standard
2 acquisition projects; \$1,559,333 is allocated for open space
3 acquisition projects in urban aid municipalities or sponsored by
4 densely populated counties; and \$700,000 is allocated for site-
5 specific incentive acquisition projects (i.e., projects located in
6 municipalities that have an open space tax, but do not have an open
7 space plan).

8 Of the sum for projects to develop lands for recreation and
9 conservation purposes: \$29,003,365 is allocated for local park
10 development projects in urban aid municipalities or sponsored by
11 densely populated counties; \$12,597,959 is allocated for local park
12 development projects in densely or highly populated municipalities
13 or sponsored by highly populated counties; \$9,938,812 is allocated
14 for standard local park development projects (i.e., projects located
15 in municipalities that do not meet the criteria of the prior two
16 categories); and \$847,874 is allocated for stewardship activity
17 projects.

18 The projects approved by the bill include projects in “urban aid”
19 and densely or highly populated municipalities and counties. The
20 bill defines a “densely or highly populated municipality” as a
21 municipality with a population density of at least 5,000 persons per
22 square mile or a population of at least 35,000 persons; a “densely
23 populated county” as a county with a population density of at least
24 5,000 persons per square mile; and a “highly populated county” as a
25 county with a population density of at least 1,000 persons per
26 square mile.

27 To the extent that there are funds remaining after the local
28 government unit projects listed in this bill are offered funding, the
29 bill also authorizes the DEP, with the approval of the JBOC, to use
30 those funds to provide additional funding for local government unit
31 projects listed in this bill as well as for local government unit
32 projects previously approved for funding pursuant to various other
33 laws. The projects listed in the bill have been approved by the DEP
34 and the Garden State Preservation Trust (GSPT).

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39 Appropriates \$77,406,208 from constitutionally dedicated CBT
40 revenues and various Green Acres funds to DEP for local
41 government open space acquisition and park development projects,
42 and for certain administrative expenses.