

[First Reprint]

SENATE, No. 4059

STATE OF NEW JERSEY
222nd LEGISLATURE

INTRODUCED MARCH 23, 2026

Sponsored by:

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
49 program pursuant to Title IV-D of the federal Social Security Act,

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

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

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

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

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

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

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

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

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

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

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

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

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

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

45 v. The furnishing by the director to the New Jersey Secure
46 Choice Savings Board of any information contained in tax reports
47 or returns that is necessary for the purposes of P.L.2019, c.56
48 (C.43:23-13 et seq.).

49 (cf: P.L.2022, c.39, s.10)]¹

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

2 54:50-9. Nothing herein contained shall be construed to prevent:

3 a. The delivery to a taxpayer or the taxpayer's duly authorized
4 representative of a copy of any report or any other paper filed by
5 the taxpayer pursuant to the provisions of this subtitle or of any
6 such State tax law;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 that is subject to the employer payroll tax, and which did not report
2 payroll information for a preceding calendar quarter;

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

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

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

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

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

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

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

44
45 3. This act shall take effect immediately.