

**SENATE CONCURRENT
RESOLUTION No. 143**

STATE OF NEW JERSEY

222nd LEGISLATURE

INTRODUCED OCTOBER 19, 2026

Sponsored by:

Senator CARMEN F. AMATO, JR.

District 9 (Ocean)

SYNOPSIS

Proposes constitutional amendment to increase amounts of property tax deductions granted to senior citizens, persons with disabilities, and veterans.

CURRENT VERSION OF TEXT

As introduced.



SCR143 AMATO

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1 A CONCURRENT RESOLUTION proposing to amend Article VIII,
2 Section I, paragraphs 3 and 4 of the New Jersey Constitution.

3

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

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

9

10 PROPOSED AMENDMENT

11

12 a. Amend Article VIII, Section I, paragraph 3 to read as follows:

13 3. a. Any citizen and resident of this State now or hereafter
14 honorably discharged or released under honorable circumstances
15 from active service in any branch of the Armed Forces of the United
16 States shall be entitled, annually to a deduction from the amount of
17 any tax bill for taxes on real and personal property, or both,
18 including taxes attributable to a residential unit held by a
19 stockholder in a cooperative or mutual housing corporation in the
20 sum of \$250 in each tax year through 2027, or if the amount of any
21 such tax bill shall be less than \$250, to a cancellation thereof.
22 Beginning in tax year 2028, and in each year thereafter, the amount
23 of that deduction shall be \$500 in each tax year, or if the amount of
24 any such tax bill shall be less than \$500, such a veteran shall be
25 entitled to a cancellation thereof. The deduction or cancellation
26 shall not be altered or repealed. Any person hereinabove described
27 who has been or shall be declared by the United States Department
28 of Veterans Affairs, or its successor, to have a service-connected
29 disability, shall be entitled to such further deduction from taxation
30 as from time to time may be provided by law. The surviving spouse
31 of any citizen and resident of this State who has met or shall meet
32 his or her death on active duty in any such service shall be entitled,
33 during her widowhood or his widowerhood, as the case may be, and
34 while a resident of this State, to the deduction or cancellation in this
35 subsection provided for honorably discharged veterans and to such
36 further deduction as from time to time may be provided by law.
37 The surviving spouse of any citizen and resident of this State who
38 has had or shall hereafter have active service in any branch of the
39 Armed Forces of the United States and who died or shall die while
40 on active duty in any branch of the Armed Forces of the United
41 States, or who has been or may hereafter be honorably discharged
42 or released under honorable circumstances from active service in
43 any branch of the Armed Forces of the United States shall be
44 entitled, during her widowhood or his widowerhood, as the case
45 may be, and while a resident of this State, to the deduction or
46 cancellation in this subsection provided for honorably discharged

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.

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 b. Amend Article VIII, Section I, paragraph 4 to read as follows:

45 4. The Legislature may, from time to time, enact laws granting
46 an annual deduction, from the amount of any tax bill for taxes on
47 the real property, and from taxes attributable to a residential unit in
48 a cooperative or mutual housing corporation, of any citizen and
49 resident of this State of the age of 65 or more years, or any citizen

1 and resident of this State less than 65 years of age who is
2 permanently and totally disabled according to the provisions of the
3 Federal Social Security Act, residing in a dwelling house owned by
4 him which is a constituent part of such real property, or residing in
5 a dwelling house owned by him which is assessed as real property
6 but which is situated on land owned by another or others, or
7 residing as tenant-shareholder in a cooperative or mutual housing
8 corporation, but no such deduction shall be in excess of ~~【\$160.00~~
9 ~~with respect to any year prior to 1981, \$200.00 per year in 1981,~~
10 ~~\$225.00 per year in 1982, and】~~ \$250.00 per year ~~【in 1983】~~ through
11 2027, and \$500 per year in 2028 and any year thereafter and such
12 deduction shall be restricted to owners having an income not in
13 excess of \$5,000.00 per year with respect to any year prior to 1981,
14 \$8,000.00 per year in 1981, \$9,000.00 per year in 1982, and
15 \$10,000.00 per year in 1983 and any year thereafter, exclusive of
16 benefits under any one of the following:

17 a. The Federal Social Security Act and all amendments and
18 supplements thereto;

19 b. Any other program of the federal government or pursuant to
20 any other federal law which provides benefits in whole or in part in
21 lieu of benefits referred to in, or for persons excluded from
22 coverage under, a. hereof including but not limited to the Federal
23 Railroad Retirement Act and federal pension, disability and
24 retirement programs; or

25 c. Pension, disability or retirement programs of any state or its
26 political subdivisions, or agencies thereof, for persons not covered
27 under a. hereof; provided, however, that the total amount of benefits
28 to be allowed exclusion by any owner under b. or c. hereof shall not
29 be in excess of the maximum amount of benefits payable to, and
30 allowable for exclusion by, an owner in similar circumstances under
31 a. hereof.

32 The surviving spouse of a deceased citizen and resident of the
33 State who during his or her life received a deduction pursuant to
34 this paragraph shall be entitled, so long as he or she shall remain
35 unmarried and a resident of the same dwelling house situated on the
36 same land with respect to which said deduction was granted, to the
37 same deduction, upon the same conditions, with respect to the same
38 real property or with respect to the same dwelling house which is
39 situated on land owned by another or others, or with respect to the
40 same cooperative or mutual housing corporation, notwithstanding
41 that said surviving spouse is under the age of 65 and is not
42 permanently and totally disabled, provided that said surviving
43 spouse is 55 years of age or older.

44 Any such deduction when so granted by law shall be granted so
45 that it will not be in addition to any other deduction or exemption,
46 except a deduction granted under authority of paragraph 3 of this
47 section, to which the said citizen and resident may be entitled, but
48 said citizen and resident may receive in addition any homestead
49 rebate or credit provided by law. The State shall annually reimburse

1 each taxing district in an amount equal to one-half of the tax loss to
2 the district resulting from the allowance of tax deductions pursuant
3 to this paragraph.

4 (cf: Article VIII, Section I, paragraph 4 amended effective
5 December 8, 1988)

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7 2. When this proposed amendment to the Constitution is finally
8 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it
9 shall be submitted to the people at the next general election
10 occurring more than three months after the final agreement and
11 shall be published at least once in at least one newspaper of each
12 county designated by the President of the Senate, the Speaker of the
13 General Assembly and the Secretary of State, not less than three
14 months prior to the general election.

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16 3. This proposed amendment to the Constitution shall be
17 submitted to the people at that election in the following manner and
18 form:

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

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

23 If you favor the proposition printed below make a cross (X), plus
24 (+), or check (✓) in the square opposite the word "Yes." If you are
25 opposed thereto make a cross (X), plus (+) or check (✓) in the
26 square opposite the word "No."

27 b. In every municipality the following question:

	YES	INCREASE THE AMOUNT OF THE PROPERTY TAX DEDUCTIONS FOR SENIOR CITIZENS, PERSONS WITH DISABILITIES, AND VETERANS Do you approve amending the Constitution to increase the annual property tax deductions given to eligible senior citizens, persons with disabilities, and veterans to \$500? Those property tax deductions are now \$250. Widows and widowers of eligible senior citizens, persons with disabilities, and veterans would receive the \$500 deduction after the death of their spouses.
	NO	INTERPRETIVE STATEMENT This amendments would increase the amounts of the deductions given to eligible senior citizens, persons with disabilities, and veterans to \$500 per year. Currently, those property tax deductions are \$250. The veterans' deduction was increased to \$250 in 2003. The deduction for senior citizens and persons with disabilities was increased to \$250 in 1983. Seniors and persons with disabilities are required to meet certain other requirements to be eligible. Seniors must be 65 or older. Persons with disabilities may be any age to receive the deduction. All seniors and persons with disabilities are required to have an annual income limit of \$10,000 or less. Some types of income do not count toward the \$10,000 limit. Widows and widowers of senior citizens, persons with disabilities, and veterans would receive the \$500 deduction after the death of their spouses.

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STATEMENT

If approved by the voters of the State, this proposed amendment to the New Jersey Constitution would increase from \$250 to \$500 the amounts of the property tax deductions granted to senior citizens, persons with disabilities, and veterans, and their surviving spouses.

The veterans' property tax deduction was last increased, to \$250, in 2003. The deduction for senior citizens and disabled persons was last increased, to \$250, in 1983.