

CHAPTER 9

AN ACT to increase the veterans' property tax deduction and amending P.L.1963, c.171.

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

1. Section 2 of P.L.1963, c.171 (C.54:4-8.11) is amended to read as follows:

C.54:4-8.11 Veteran's tax deduction.

2. Every person a citizen and resident of this State now or hereafter honorably discharged or released under honorable circumstances from active service in time of war in any branch of the Armed Forces of the United States and a surviving spouse as defined herein, during her widowhood or his widowerhood, and while a resident of this State, shall be entitled, annually, on proper claim being made therefor, to a deduction from the amount of any tax bill for taxes on real or personal property or both in the sum of \$100 in tax year 2000, \$150 in tax year 2001, \$200 in tax year 2002, and \$250 in each subsequent tax year, or if the amount of any such tax shall be less than \$100 in tax year 2000, \$150 in tax year 2001, \$200 in tax year 2002, and \$250 in each subsequent tax year, to a cancellation thereof.

2. Section 8 of P.L.1963, c.171 (C.54:4-8.17) is amended to read as follows:

C.54:4-8.17 Apportionment of veteran's deduction; additional to other entitlements.

8. No person shall be allowed a veteran's deduction from the tax assessed against real and personal property of more than \$100 in the aggregate in tax year 2000, \$150 in the aggregate in tax year 2001, \$200 in the aggregate in tax year 2002 and \$250 in the aggregate in any subsequent tax year, but a veteran's deduction may be claimed in any taxing district in which the claimant has taxable property and may be apportioned, at the claimant's option, between two or more taxing districts; provided such claims shall not exceed \$100 in the aggregate in tax year 2000, \$150 in the aggregate in tax year 2001, \$200 in the aggregate in tax year 2002 and \$250 in the aggregate in any subsequent tax year. If a surviving spouse, as herein defined, shall have been honorably discharged or released under honorable circumstances from active service in time of war in any branch of the Armed Forces of the United States, the surviving spouse shall be entitled to a veteran's deduction for each status. The veteran's deductions herein provided shall be in addition to any exemptions now or hereafter provided by any other statute for disabled veterans or surviving spouses, as herein defined, and in addition to any deductions provided under P.L.1963, c.172 (C.54:4-8.40 et seq.) for senior citizens and the permanently and totally disabled, and certain surviving spouses thereof, to which the claimant is entitled. In addition, a claimant may receive any homestead rebate or credit provided by law.

3. This act shall take effect immediately.

Approved March 30, 2000.