

## CHAPTER 9

AN ACT exempting from New Jersey gross income tax the income of victims who died in the September 11, 2001 terrorist attacks against the United States, supplementing Title 54A of the New Jersey Statutes.

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

C.54A:6-30 Victims of September 11, 2001 terrorist attacks, income exempt from New Jersey gross income tax.

1. a. Gross income shall not include the income otherwise taxable under the "New Jersey Gross Income Tax Act," N.J.S.54A:1-1 et seq., of any individual who dies as a result of wounds or injury incurred as a result of the terrorist attacks against the United States on September 11, 2001, with respect to the taxpayer's taxable year in which falls the date of death of the taxpayer and with respect to any prior taxable year in the period beginning with the last taxable year ending before the taxable year in which the wounds or injury were incurred.

b. This section shall not apply to any individual identified by the Attorney General of the United States to have been a participant or conspirator in those attacks.

c. The amount of any income tax paid that is excludable pursuant to this section shall be an overpayment for the purposes of N.J.S.54A:9-7, provided however, that subsection (f) of N.J.S.54A:9-7 shall not apply. Notwithstanding the periods of limitation for refunds of overpayments set forth in N.J.S.54A:9-8, a claim for a refund of overpayment shall be filed on behalf of a taxpayer within four years after the taxpayer's taxable year in which falls the date of death of the taxpayer.

2. This act shall take effect immediately and shall apply to taxable years ending before, on, or after September 11, 2001.

Approved January 27, 2003.