

CHAPTER 117

AN ACT concerning voluntary contributions through gross income tax returns for New Jersey National Guard members and their families, supplementing chapter 9 of Title 54A of the New Jersey Statutes.

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

C.54A:9-25.29 “NJ National Guard State Family Readiness Council Fund.”

1. a. There is established in the Department of the Treasury a special fund to be known as the "NJ National Guard State Family Readiness Council Fund."

b. Each taxpayer shall have the opportunity to indicate on the taxpayer's New Jersey gross income tax return that a portion of the taxpayer's tax refund or an enclosed contribution shall be deposited in the special fund.

c. Any costs incurred by the Division of Taxation for collection or administration attributable to this act may be deducted from receipts collected pursuant to this act, as determined by the Director of the Division of Budget and Accounting. The State Treasurer shall deposit net contributions collected pursuant to this act into the "NJ National Guard State Family Readiness Council Fund."

d. The Legislature shall annually appropriate all funds deposited in the "NJ National Guard State Family Readiness Council Fund" established pursuant to this section to the National Guard State Family Readiness Council for the purposes of providing support to members of the New Jersey National Guard and their families affected by extended deployment during Operations Enduring Freedom and Iraqi Freedom.

2. This act shall take effect immediately and apply to taxable years beginning after enactment.

Approved August 19, 2011.