

## CHAPTER 73

**AN ACT** clarifying that charitable contributions are not a factor in determining where a person is domiciled under the New Jersey gross income tax, 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:1-2.1 Charitable contributions not a factor in determination of domicile.

1. For purposes of determining whether a person is domiciled in this State or not domiciled in this State under subsections m., n. o. and p. of N.J.S.54A:1-2, the making of a financial contribution, gift, bequest, donation or any other financial instrument or pledge in any amount or the donation or loan of any object of any value qualifying for deduction as a charitable contribution under subsection (a) of section 170 of the federal Internal Revenue Code of 1986 (26 U.S.C.s.170(a)), or the volunteering, giving or donation of uncompensated time, or any combination of the foregoing, to any corporation, foundation, organization or institution, which is exempt from federal income tax under paragraph (3) of subsection (c) of section 501 of the federal Internal Revenue Code of 1986 (26 U.S.C.s.501(c)(3)), shall not be considered as a factor in any manner to determine a person's state of domicile.

2. This act shall take effect immediately.

Approved June 27, 2013.