

CHAPTER 47

AN ACT allowing voluntary contributions through gross income tax returns for the support of local libraries, 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:9-25.37 “Local Library Support Fund,” contributions through gross income tax returns permitted.

1. a. There is established in the Department of the Treasury a special fund to be known as the “Local Library Support 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 gross income tax refund or an enclosed contribution be deposited in the “Local Library Support Fund” and provided to the State Librarian, who shall annually distribute the moneys received from the “Local Library Support Fund” in accordance with the State Library Aid Law, N.J.S.18A:74-1 et seq.

c. Any costs incurred by the Division of Taxation for collection or administration attributable to the “Local Library Support Fund” may be deducted from contributions collected pursuant to this section, as determined by the Director of the Division of Budget and Accounting. The State Treasurer shall deposit net contributions collected pursuant to this section into the “Local Library Support Fund.”

d. The Legislature shall annually appropriate all moneys deposited in the “Local Library Support Fund” established pursuant to subsection a. of this section to the State Librarian, who shall annually distribute the moneys received from the “Local Library Support Fund” in accordance with the State Library Aid Law, N.J.S.18A:74-1 et seq.

e. As used in this section:

“County library” means a public library established pursuant to chapter 33 of Title 40 of the Revised Statutes.

“Local library” means a county library or a municipal library.

“Municipal library” means a public library established pursuant to chapter 54 of Title 40 of the Revised Statutes.

2. This act shall take effect immediately and apply to taxable years commencing on or after the January 1 following the date of enactment.

Approved September 10, 2014.