

CHAPTER 26

AN ACT enabling the collection of voluntary contributions for New Jersey Nonprofit Veterans Organizations through gross income tax returns, 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:9-25.39 “Fund for the Support of New Jersey Nonprofit Veterans Organizations.”

1. a. There is established in the Department of the Treasury a special fund to be known as the “Fund for the Support of New Jersey Nonprofit Veterans Organizations.”

b. A 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 Fund for the Support of New Jersey Nonprofit Veterans Organizations for the annual distribution of grants to private nonprofit veteran organizations for programs and services supporting New Jersey veterans.

c. Any costs incurred by the Division of Taxation or the Department of Military and Veterans’ Affairs for collection or administration attributable to this section may be deducted from receipts collected pursuant to this section, as determined by the Director of the Division of Budget and Accounting in the Department of the Treasury. The State Treasurer shall deposit the net contributions collected pursuant to this section in the Fund for the Support of New Jersey Nonprofit Veterans Organizations.

d. The Legislature shall annually appropriate all monies deposited in the Fund for the Support of New Jersey Nonprofit Veterans Organizations to the Department of Military and Veterans’ Affairs for annual grants to be distributed to applicant private nonprofit veteran organizations for programs and services supporting New Jersey veterans.

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

Approved March 23, 2015.