

CHAPTER 174

AN ACT establishing a Gold Star Family Counseling program and a related tax credit and supplementing Title 38A and Title 54A of the New Jersey Statutes.

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

C.38A:3-51 Findings, declarations relative to a Gold Star Family Counseling program.

1. The Legislature finds and declares that:

a. Residents of New Jersey have answered the call to fight for our country many times as members of the United States military and as members of the New Jersey National Guard.

b. Throughout history, New Jersey residents have made the ultimate sacrifice for their country and have given their life for our freedom.

c. The family members left behind after the untimely deaths of these brave service members, known as Gold Star family members, are often left with emotional wounds who need the caring intervention of a mental health professional to grieve and learn to live with the new reality of their loved one's passing.

d. The United States Department of Veterans Affairs has taken the lead to provide mental health care to veterans and certain family members with the establishment of the Care Enough to Share program which links mental health professionals with an opportunity to volunteer their time and talents to help the nation's veterans and certain family members by providing mental health counseling.

e. It is honorable and necessary that the State of New Jersey assist these family Gold Star family members in their grief by establishing programs that can link mental health care professionals with the family members to provide the needed mental health care free of charge to the families.

C.38A:3-52 Definitions relative to a Gold Star Family Counseling program.

2. As used in this act:

“Gold Star family member” means an individual who is a New Jersey resident and is the surviving spouse, domestic partner, partner in a civil union, parent, brother, sister, child, legal guardian, or other legal custodian, whether of the whole blood or the half blood, of by adoption, of a member of the Armed Forces of the United States or the National Guard who died while on active duty for the United States.

“Mental health care professional” means a person who provides mental health services and is licensed or otherwise authorized, pursuant to Title 45 of the Revised Statutes, to practice a health care profession that is regulated by one of the following: the State Board of Medical Examiners; the State Board of Psychological Examiners; the State Board of Social Work Examiners; the State Board of Marriage and Family Therapy Examiners; the Alcohol and Drug Counselor Committee; the Professional Counselor Examiners Committee; and the Certified Psychoanalysts Advisory Committee.

C.38A:3-53 “Gold Star Family Counseling Program.”

3. There is established in the Department of Military and Veterans' Affairs the "Gold Star Family Counseling Program." The purpose of this program is to link mental health care professionals with Gold Star family members to facilitate the provision of mental health counseling free of charge to the Gold Star family members. The Adjutant General of the Department of Military and Veterans' Affairs shall create and implement the “Gold Star Family Counseling Program” as follows.

a. The department shall recruit mental health care professionals to donate professional counseling hours to provide mental health counseling to Gold Star family members. The department may coordinate the recruitment efforts with the federal Department of Veterans' Affairs.

b. The department shall coordinate with the federal Department of Veterans Affairs to maintain a list of mental health care professionals who are available to provide professional mental health counseling hours to Gold Star family members.

c. The department shall maintain and distribute the list of available mental health care professionals on a Statewide basis and shall distribute the list of available mental health care professionals to each county Veteran Service office for the distribution thereof.

d. The department shall create a system for monitoring and verifying the donated hours to facilitate the tax credit provided to mental health care professionals pursuant to section 6 of P.L.2017, c.174 (C.54A:4-16).

e. The department shall provide documentation annually to the mental health care professional for submission to the Department of the Treasury to verify the amount of tax credit the mental health care professional is eligible to request annually pursuant to section 6 of P.L.2017, c.174 (C.54A:4-16). The amount of annual tax credit shall be determined by the department as the sum of the hours of donated counseling provided to the Gold Star family member multiplied by the documented compensation rate applied to these hours. To determine the compensation rate, the department shall use the calendar year TRICARE rate for the service provided in the geographic location in which the service is provided. The department shall limit the cumulative hours which are authorized for the annual tax credit to a minimum of 20 hours and a maximum of 40 hours per year, per professional.

C.38A:3-54 Immunity from civil liability.

4. All mental health care professionals volunteering for the "Gold Star Family Counseling Program" established pursuant to P.L.2017, c.174 (C.38A:3-51 et al.) shall be immune from civil liability as provided in P.L.1991, c.270 (C.2A:62A-16 et seq.).

C.38A:3-55 Grants for development, implementation.

5. The Adjutant General may apply for and accept on behalf of the State any grants from the federal government or any agency thereof, or from any foundation, corporation, association or individual, except for education grants or federal funds for education grants, and may comply with the terms, conditions and limitations thereof, to develop and implement the "Gold Star Family Counseling Program" established pursuant to P.L.2017, c.174 (C.38A:3-51 et al.). Any money so received may be expended by the department, subject to any limitations imposed in such grants, upon warrant of the Director of the Division of Budget and Accounting of the Department of the Treasury.

C.54A:4-16 Tax credit.

6. a. For taxable years beginning on or after January 1, next following the effective date of P.L.2017, c.174 (C.38A:3-51 et al.), a taxpayer shall be allowed a credit against the tax otherwise due for the taxable year under the "New Jersey Gross Income Tax Act," N.J.S.54A:1-1 et seq., in an amount equal to the amount documented annually by the Department of Military and Veterans' Affairs for the Gold Star Family Counseling Program as established pursuant to section 3 of P.L.2017, c.174 (C.38A:3-53).

b. The order of priority of the application of the credit allowed pursuant to this section and any other credits allowed against the New Jersey gross income tax due pursuant to N.J.S.54A:1-1 et seq. for a taxable year shall be as prescribed by the director.

The amount of the credit applied against the New Jersey gross income tax due pursuant to N.J.S.54A:1-1 et seq. shall not reduce a taxpayer's New Jersey gross income tax liability to an amount less than zero.

c. A business entity that is classified as a partnership for federal income tax purposes shall not be allowed a credit directly, but the amount of credit of a taxpayer in respect of a distributive share of entity income, shall be determined by allocating to the taxpayer that proportion of the credit acquired by the entity that is equal to the taxpayer's share, whether or not distributed, of the total distributive income or gain of the entity for its taxable year ending within or with the taxpayer's taxable year.

A New Jersey S Corporation shall not be allowed a credit directly under the gross income tax, but the amount of credit of a taxpayer in respect of a pro rata share of S Corporation income, shall be determined by allocating to the taxpayer that proportion of the credit acquired by the New Jersey S Corporation that is equal to the taxpayer's share, whether or not distributed, of the total pro rata share of S Corporation income of the New Jersey S Corporation for its privilege period ending within or with the taxpayer's taxable year.

7. The Adjutant General shall, in accordance with the "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.), adopt any rules and regulations necessary to carry out the provisions of this act.

8. This act shall take effect on or after January 1 next following enactment, except the Adjutant General may take any anticipatory administrative action in advance as shall be necessary for the implementation of this act.

Approved July 21, 2017.