

## CHAPTER 190

**AN ACT** concerning voluntary contributions through gross income tax returns for maintenance of certain State memorials honoring war veterans, 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:9-25.43 “NJ Memorials to War Veterans Maintenance Fund.”

1. a. There is established in the Department of the Treasury a special fund to be known as the "NJ Memorials to War Veterans Maintenance 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 Memorials to War Veterans Maintenance Fund."

d. The Legislature shall annually appropriate all funds deposited in the "NJ Memorials to War Veterans Maintenance Fund" established pursuant to this section to the Department of Military and Veterans' Affairs for the purposes of providing maintenance to the memorials honoring New Jersey's veterans from the Korean War, the Vietnam War, and World War II.

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

Approved August 7, 2017.