

CHAPTER 203

AN ACT concerning voluntary contributions through gross income tax returns for the NJ World War II Veterans' Memorial Fund, 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:9-25.45 NJ World War II Veterans' Memorial Fund.

1. a. 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 NJ World War II Veterans' Memorial Fund established pursuant to section 1 of P.L.2005, c.59 (C.38A:3-2.4).

b. Any costs incurred by the Division of Taxation 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. The State Treasurer shall deposit net contributions collected pursuant to this section into the NJ World War II Veterans' Memorial Fund for the purpose of the fund.

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

Approved August 7, 2017.