

CHAPTER 93

AN ACT excluding United States Armed Services combat zone pay from gross income taxation, and 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:6-32 Combat zone compensation not considered gross income.

1. Gross income shall not include amounts received as combat zone compensation by members of the Armed Forces of the United States that is excluded from federal taxable income pursuant to section 112 of the federal Internal Revenue Code of 1986, 26 U.S.C. s.112.

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

Approved September 28, 2020.