

New Jersey State Tax News
2013 (Volume 42)
INDEX

	No.	Page		No.	Page
ADMISSIONS SURCHARGE			What's New for Tax Year 2013	4	1
Surcharge on Certain Admission Charges (Legislature)	3	11	GROSS INCOME TAX		
AMNESTY			Charitable Contributions and New Jersey Domicile (Legislature)	3	12
Amnesty Programs in Other States	3	7	Checkoff for 2014 NJ Special Olympics Home Team Fund (Legislature)	1	7
ALCOHOLIC BEVERAGE TAX			Compensation for Wrongful Imprisonment (Legislature)	4	8
Craft Distillery License (Legislature)	3	11	Employer Withholding for New Jersey Resident Employed Totally Outside New Jersey	1	5
CIGARETTE TAX			Credits for Payments to Interns (Legislature)	3	12
Unstamped and Counterfeit Cigarettes and Cigarette Smuggling Penalties (Legislature)	3	11	Neighborhood Revitalization Tax Credit (Legislature)	3	12
CORPORATION BUSINESS TAX			New Jersey Angel Investor Tax Credit Act (Legislature)	1	7
Credits for Payments to Interns (Legislature)	3	11	Nonbusiness Bad Debt (Courts)	3	9
Motor Vehicle and Motorbus Services (Legislature)	3	12	Partnership/LLC Technical Termination	1	5
New Jersey Angel Investor Tax Credit Act (Legislature)	1	6	Practitioners' E-File Mandate	1	5
Regulation Subsequent to Division Notice (Courts)	3	7	Qualified Conservation Contribution Deduction for Business Entities	3	7
ENFORCEMENT			Rental Income From Property Rented Less Than 15 Days A Year	2	6
Criminal Enforcement	1	3	S Corporation Accumulated Adjustment Account (Courts)	3	8
	2	4	Settlement Payments, Refunds, and Claim of Right Doctrine (Courts)	3	8
	3	5	Tax Rates for Form NJ-1080C	3	2
	4	6	Trust: Undistributed Income (Courts)	2	7
Enforcement Summary			LITTER CONTROL FEE		
—Fourth Quarter 2012	1	4	Product Category of Soft Drinks and Carbonated Waters	2	7
—First Quarter 2013	2	4	LOCAL PROPERTY TAX		
—Second Quarter 2013	2	4	Assessment Appeal and Chapter 91 Request (Courts)	3	10
—Third Quarter 2013	3	6	Farmland Assessment Act Revisions (Legislature)	3	13
—Fourth Quarter 2013	4	5	Real Property Assessment County Demonstration Program (Legislature)	3	12
GENERAL			Tax Assessor Exam	2	2
Email Policy, Change in	3	2	Tax Assessors' Calendar — Second Quarter 2013	1	2
Identity Theft	3	3			
Index for State Tax News 2012 (Vol. 41)	1	insert			
Legislation: Synopsis of 2012 Tax Laws	1	insert			
Requesting Copies of Tax Returns	4	3			
Sandy Fraud Task Force, Taxation Joins	2	1			
Small Business Workshops	2	2			
Superstorm Sandy Outreach Events	1	1			
Tax Cheats, Taxation Plans to CATCH	3	3			

2013 INDEX *(continued)*

	No.	Page		No.	Page
— Third Quarter 2013	2	3	Failure to Maintain Adequate Books		
— Fourth Quarter 2013	3	4	and Records (Courts)	2	9
— First Quarter 2014	4	4	Charges for Tables Provided by a		
			Casino-Style Gaming Company	2	7
MISCELLANEOUS			Exempt Organization Status,		
Common Sense Shared Services Pilot			Fund for Ill Child and	3	7
Act (Legislature)	4	8	Gym Equipment by a Health Club,		
Fraud Prevention Contractors (Legislature)	1	7	Purchases of	3	7
Interest Rate for 2013	1	3	NJ/NY Cooperative Interstate Tax Program	1	3
	2	3		2	3
Interest Rate for 2014	3	3		3	4
	4	7	Urban Enterprise Zone, Evidence That Sales		
New Jersey Economic Opportunity Act of 2013			Were Originated and Completed in (Courts)	2	8
(Legislature)	4	9			
Trustee’s Discretionary Authority Concerning					
Income Tax Liability (Legislature)	3	14			
PROPERTY TAX RELIEF PROGRAMS					
Homestead Benefit Applications Mailed	3	1			
Homestead Rebate Ownership					
Percentage (Courts)	3	11			
“Senior Freeze” Deadline Extended	2	1			
SALES AND USE TAX					
Bankruptcy (Courts)	2	9			

2013 TAX LAWS

CH.	DATE	SYNOPSIS	TAX*	BILL
13	1/29/13	Establishes the 2014 NJ Special Olympics Home Team Fund and provides for voluntary contributions by taxpayers on gross income tax returns for tax years 2012 and 2013.	GIT	S-1855
14	1/31/13	Provides a New Jersey Angel Investor Tax Credit for use against corporation business and gross income taxes for investing in New Jersey emerging technology businesses.	CBT/GIT	S-581(1R)
15	1/25/13	Establishes a real property assessment county demonstration program.	LPT	S-1213
20	1/25/13	Authorizes the use of fraud prevention contractors by the Division of Taxation.	MIS	A-3027
43	4/15/13	Revises certain provisions of the Farmland Assessment Act of 1964.	LPT	SCS(4R) for S-589
55	5/9/13	Clarifies trustee's discretionary authority concerning income tax liability.	MIS	S-765
60	6/6/13	Requires a review of corporation business tax and gross income tax credit programs for payments to interns as it pertains to increasing long-term employment for future college graduates.	CBT/GIT	A-1271(1R) Corrected Copy
61	6/6/13	Expands the Neighborhood Revitalization State Tax Credit.	CBT/GIT	A-3206(1R)
73	6/27/13	Clarifies that charitable contributions are not a factor in determining a person's domicile for New Jersey gross income tax purposes.	GIT	S-2532
84	7/17/13	Revises the permitted amount of the surcharge on admission charges at certain major places of amusement.	ADS	A-3848
92	8/7/13	Creates a craft distillery license.	ABT	SCS(2R) for S-2286 and S-463
98	8/7/13	Prohibits imposition of corporation business tax on certain foreign corporations carrying passengers into and out of State in motor vehicle or motorbus.	CBT	A-1887(1R)
145	8/19/13	Increases penalties for unstamped and counterfeit cigarettes and cigarette smuggling, and establishes the transfers of counterfeit cigarettes as a crime.	CIG	S-2516(2R)
161	9/18/13	Establishes the New Jersey Economic Opportunity Act of 2013 which merges five current incentive programs into the Grow New Jersey Assistance Program (GROW NJ) and the Economic Redevelopment and Growth Grant program (ERGG).	MIS	ACS(4R) for A-3680

2013 TAX LAWS

CH.	DATE	SYNOPSIS	TAX*	BILL
166	10/16/13	Creates the Common Sense Shared Services Pilot Act.	MIS	SCS(2R) for S-533
171	12/27/13	Increases the compensation for wrongful imprisonment and excludes it from New Jersey gross income tax.	GIT	S-1219(2R)
193	1/17/14	Exempts cosmetic makeup services provided in conjunction with reconstructive breast surgery from sales tax.	S&U	S-374(1R)
259	1/17/14	Amends the Administrative Procedure Act to require State agencies to use various electronic technologies in rule-making procedures.	MIS	A-3321(1R)
261	1/17/14	Exempts certain properties acquired by municipalities from county, school, and fire district taxes.	LPT	A-3362(2R)

*Legend for 2013 Tax Laws

ABT = Alcoholic Beverage Tax	LIT = Litter Control Fee
ADS = Admissions Surcharge	LPT = Local Property Tax
ALL = All Taxes Administered by the Division	MFT = Motor Fuel Tax
CAS = Casino Taxes and Fees	MIS = Miscellaneous
CBT = Corporation Business Tax	MULT = Multiple Taxes
CIG = Cigarette Tax	PPT = Petroleum Products Gross Receipts Tax
CMC = Cape May County Tourism Sales Tax	PTRP = Property Tax Relief Programs
CMPT = Cosmetic Medical Procedures Gross Receipts Tax	PUT = Public Utility Taxes
DSF = Domestic Security Fee	RTF = Realty Transfer Fee
ENV = Environmental Taxes	S&U = Sales and Use Tax
ERF = 9-1-1 System & Emergency Response Fee	SCC = Spill Compensation & Control Tax
FBT = Financial Business Tax	TEFA = Transitional Energy & Facility Assessment
GIT = Gross Income Tax	TIR = Motor Vehicle Tire Fee
HMO = Hotel Motel Occupancies	TIT/ET = Transfer Inheritance & Estate Tax
IPT = Insurance Premium Tax	TPT = Tobacco Products Tax