

ASSEMBLY, No. 1491

STATE OF NEW JERSEY 217th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2016 SESSION

Sponsored by:

Assemblyman JOHN F. MCKEON

District 27 (Essex and Morris)

Assemblywoman VALERIE VAINIERI HUTTLE

District 37 (Bergen)

Co-Sponsored by:

Assemblywoman B.DeCroce

SYNOPSIS

Provides \$3,000 gross income tax deduction for certain taxpayers providing home care for an elderly relative.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



1 AN ACT providing a gross income tax deduction for certain
2 taxpayers providing home care for elderly relatives and
3 supplementing Title 54A of the New Jersey Statutes.
4

5 **BE IT ENACTED** by the Senate and General Assembly of the State
6 of New Jersey:
7

8 1. Each taxpayer filing a return pursuant to subsection b. of
9 N.J.S.54A:2-1 with a gross income of not more than \$35,000 or
10 filing a return pursuant to subsection a. of N.J.S.54A:2-1 with a
11 gross income of not more than \$50,000, who provides more than
12 one-half of the support for a relative who was at least 70 years of
13 age prior to the taxable year and who resided in the taxpayer's home
14 for at least six months of the taxable year, shall be entitled to a
15 deduction of \$3,000 from the taxpayer's gross income.
16

17 2. This act shall take effect immediately and apply to taxable
18 years beginning after the date of enactment.
19
20

21 STATEMENT
22

23 This bill provides a \$3,000 deduction from gross income for New
24 Jersey taxpayers who provide more than one-half of the support of a
25 relative, at least 70 years of age, who lives in the taxpayer's home
26 for at least six months of the taxable year. To qualify for this
27 deduction the gross income of a taxpayer filing an individual return
28 may not exceed \$35,000 and the gross income of a taxpayer filing a
29 joint return may not exceed \$50,000.