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2009 TAX LAWS

CH.	DATE	SYNOPSIS	TAX*	BILL
6	1/27/09	Clarifies that certain sports and entertainment projects are devoted to an essential public and governmental use and purpose and are exempt from property tax.	LPT	S-1604(1R)
21	3/17/09	Establishes a 45-day State tax amnesty period for outstanding liabilities due between January 1, 2002, and February 1, 2009.	MISC	A-3819(1R)
69	6/29/09	Temporarily increases income tax rates for taxpayers with income exceeding \$400,000, temporarily adjusts property tax deduction for certain taxpayers with income exceeding \$150,000, and taxes New Jersey lottery prizes exceeding \$10,000.	GIT	A-4102(1R)
70	6/29/09	Increases cigarette tax rate from \$2.575 to \$2.70 per pack of 20 cigarettes and dedicates additional revenue to the Health Care Subsidy Fund.	CIG	A-4103 (Corrected Copy)
71	6/29/09	Increases tax rates on liquor to \$5.50 a gallon; still wines, vermouth, sparkling wines to \$0.875 a gallon; and hard cider to \$0.15 a gallon, and dedicates additional revenue to the Health Care Subsidy Fund.	ABT	A-4104(1R)
72	6/29/09	Provides one-year extension of 4% surcharge on corporation business tax liability and decouples corporation business tax from Federal Internal Revenue Code deferral of certain discharge of indebtedness income.	CBT	A-4105
75	6/29/09	Modifies the tax treatment of certain lines of insurance and dedicates certain additional revenues to the Health Care Subsidy Fund for FY 2010.	IPT	A-4108(2R)
90	7/28/09	The New Jersey Economic Stimulus Act of 2009 is an omnibus bill designed to reinvigorate New Jersey's economy.	MISC	ACS (Corrected Copy) for A-4048
118	8/18/09	Establishes pilot program in Gloucester County for the transfer of the municipal property assessment function to the county.	LPT	S-2356(2R)
120	8/18/09	Extends Neighborhood Revitalization Tax Credit Program eligibility to areas located in municipalities adjacent to neighborhoods that currently qualify and that share similar socioeconomic characteristics.	MISC	A-2623(1R)
124	9/8/09	Establishes the Community Food Pantry Fund and the Cat and Dog Spay/Neuter Fund and provides for voluntary contributions by taxpayers on gross income tax returns.	GIT	A-2513(2R)
172	1/11/10	Establishes the New Jersey Lung Cancer Research Fund and provides for voluntary contributions by taxpayers on gross income tax returns.	GIT	S-2502(1R)

2009 TAX LAWS *(continued)*

CH.	DATE	SYNOPSIS	TAX*	BILL
189	1/12/10	Requires that a State tax expenditure report be included in the Governor's annual budget message.	MISC	A-2139
194	1/14/10	Expands the powers of the Commissioner of Labor and Workforce Development to suspend or revoke the licenses of employers for failure to adhere to State wage, benefit, and tax laws.	GIT	SCS for S-2773(2R)
213	1/16/10	Allows any person who owns preserved farmland to construct, install, and operate biomass, solar, or wind energy generation facilities, structures, and equipment on the farm to generate power or heat and to make improvements to buildings or structures on the land for that purpose. These uses now qualify for the preferential tax treatment provided under the Farmland Assessment Act.	LPT	SS for S-1538(1R)
240	1/16/10	Clarifies the meaning of "contiguous property" for purposes of Section 26 of the Sales and Use Tax Act and removes certain limitations on the exemption from sales and use tax for natural gas and utility service used for cogeneration.	S&U	ACS for A-3339/3439(1R)
251	1/16/10	Revises procedure for reassessment of certain real property by assessor and appeal of assessment by certain property taxpayers.	LPT	A-4313(1R)
256	1/17/10	Establishes forest stewardship and forest certification programs in the Department of Environmental Protection and expands the Farmland Assessment Act of 1964 to provide differential property tax assessment to owners of forest land who implement an approved forest stewardship plan.	LPT	SCS for S-713(1R)
315	1/18/10	Revises requirement for bidder to provide proof of business registration to local contracting agency prior to the awarding of a contract.	MISC	A-557(2R) (Corrected Copy)

2009 TAX LAWS *(continued)*

***Legend for 2009 Tax Laws**

ABT = Alcoholic Beverage Tax	LIT = Litter Control Fee
ALL = All Taxes Administered by the Division	LPT = Local Property Tax
CAS = Casino Taxes and Fees	MFT = Motor Fuels Tax
CBT = Corporation Business Tax	MIS = Miscellaneous
CIG = Cigarette Tax	MULT = Multiple Taxes
CMC = Cape May County Tourism Sales Tax	PPT = Petroleum Products Gross Receipts Tax
CMPT = Cosmetic Medical Procedures Gross Receipts Tax	PTRP = Property Tax Relief Programs
DSF = Domestic Security Fee	PUT = Public Utility Taxes
ENV = Environmental Taxes	RTF = Realty Transfer Fee
ERF = 9-1-1 System & Emergency Response Fee	S&U = Sales and Use Tax
FBT = Financial Business Tax	SCC = Spill Compensation & Control Tax
FUR = Fur Clothing Retail Gross Receipts Tax and Use 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