SYNOPSIS
Establishes online portal for acceptance of donations to certain funds to which contributions may be made on gross income tax returns.

CURRENT VERSION OF TEXT
As reported by the Assembly Appropriations Committee on January 20, 2011, with amendments.
AN ACT concerning certain charitable funds and supplementing Title 54A of the New Jersey Statutes.

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

1. a. The Director of the Division of Taxation in the Department of the Treasury shall, on or before the first day of the third month following the date of enactment of P.L. , c. (c. ) (pending before the Legislature as this bill), establish and maintain a separate online donation portal whereby a person may make an online donation by electronic payment as determined by the director, including but not limited to credit card or debit card donation for any special fund to which a contribution may be made by indication on a taxpayer’s New Jersey gross income tax return pursuant to chapter 9 of Title 54A of the New Jersey Statutes.

b. The provisions of this section shall not apply to the Gubernatorial Elections Fund, created pursuant to P.L.1976, c.47 (C.54A:9-25.1).

2. The Director of the Division of Taxation in the Department shall promulgate regulations pursuant to the "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.), necessary to effectuate the provisions of this act.

This act shall take effect immediately.

EXPLANATION – Matter enclosed in bold-faced brackets in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

Assembly AAP committee amendments adopted January 20, 2011.