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SYNOPSIS
Requires candidates for President and Vice-President of United States to disclose federal income tax returns to appear on ballot; prohibits Electoral College electors from voting for candidates who fail to file income tax returns.

CURRENT VERSION OF TEXT
As introduced.

AN ACT concerning the disclosure of federal income tax returns by candidates for President and Vice-President of the United States and amending P.L.1944, c.16 and R.S.19:36-1.

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:
1. Section 1 of P.L.1944, c.16 (C.19:14-8.1) is amended to read as follows:

   a. When Presidential Electors are to be elected, their names shall not be printed upon the ballot, either paper or voting machine, but in lieu thereof, the names of the candidates of their respective parties or political bodies for President and Vice-President of the United States shall be printed together in pairs under the title "Presidential Electors for." All ballots marked for the candidates for President and Vice-President of a party or political body, shall be counted as votes for each candidate for Presidential Elector of such party or political body.

   b. (1) The names of candidates for President or Vice-President of the United States shall not be printed upon the ballot unless, not later than 50 days before the general election, each candidate files with the Division of Elections in the Department of State a copy of the candidate’s federal income tax returns, as that term is defined in section 6103(b)(1) of the Internal Revenue Code (26 U.S.C. s.6103), for at least the five most recent taxable years for which the candidate has filed such a return with the Internal Revenue Service.

   (2) Each candidate for President or Vice-President of the United States shall provide written consent to the division, in such form as the division shall prescribe, for the public disclosure of the income tax returns. The division shall post income tax returns filed with the division pursuant to this subsection on the Internet website of the division no later than seven days after the candidate has filed the income tax returns with the division.

   (3) Prior to making public any income tax return filed pursuant to this subsection, the division, in consultation with the Attorney General, shall redact any information that the division deems necessary.

(cf: P.L.1944, c.16, s.1)

2. R.S.19:36-1 is amended to read as follows:

   19:36-1. a. The electors of president and vice president shall convene at the State House at Trenton, or in another State building within the State House Complex at Trenton, or the War Memorial at Trenton, on the day appointed by congress for that purpose, at the hour of three o'clock in the afternoon of that day, and constitute an electoral college. In any year in which, on July 20, the "Agreement Among the States to Elect the President by National Popular Vote" is in effect in states cumulatively possessing a majority of the electoral votes, and the State of New Jersey remains a member of that agreement, the electors for president and vice president shall be those electors certified as the elector slate in accordance with section 1 of P.L.2007, c.334 (C.19:36-4).

   b. An elector shall not vote for a candidate for President or Vice-President of the United States, unless the candidate had filed, or caused to be filed, the candidate’s federal income tax returns in accordance with the provisions of subsection b. of section 1 of P.L.1944, c.16 (C.19:14-8.1).

(cf: P.L.2008, c.103, s.1)

3. This act shall take effect immediately.

STATEMENT
This bill requires candidates for President and Vice-President of the United States to submit their federal income tax returns to the Division of Elections in the Department of State for at least the five most recent taxable years for which the candidate has filed such a return with the Internal Revenue Service. Under the bill, each candidate would also submit written consent to the division for the public disclosure of the income tax returns. The bill requires a candidate for President or Vice-President of the United States to file the income tax returns and written consent for disclosure with the division no later than 50 days before the general election. The division would then post the income tax returns on its Internet website no later than seven days after the candidate has filed the income tax returns with the division. The bill requires the division, in consultation with the Attorney General, to redact any information contained in the income tax returns that the division deems necessary before the division posts the income tax returns on its website. Additionally, the bill provides that an elector cannot vote for a candidate for President or Vice-President unless the candidate submits federal income tax returns to the division in accordance with the provisions of the bill.