To the General Assembly:

Pursuant to Article V, Section I, Paragraph 14 of the New Jersey Constitution, I am returning Assembly Bill No. 2351 with my recommendations for reconsideration.

This bill requires the Department of the Treasury ("Treasury") to establish and maintain an online portal for electronic payment to any of the eighteen special charitable funds to which a contribution can currently be made on a taxpayer’s New Jersey gross income tax return. Presently, a taxpayer can donate to one of the charitable funds by specifying a designated code number at the “Other Designated Contribution” line on his or her income tax return. A donation can be made whether the taxpayer is filing taxes by paper or electronically.

While I commend the sponsors for their interest in increasing levels of donations to the charitable contribution funds, I am concerned that the bill’s provisions impose significant financial and administrative burdens on Treasury. Specifically, the building, maintaining, and marketing of a secure online payment portal will cause Treasury to incur design, maintenance, administrative, and promotional costs. These additional costs imposed on the State for an online donation portal are difficult to justify considering the State already provides a tax-deductible way for New Jersey income tax filers to contribute to these funds.

Moreover, many of these charitable funds could provide their own online donation options if they believed there was a market to sustain such a cost. Whether the costs justify such an action is something that each charitable fund is best positioned to determine.
Therefore, I recommend that the bill be changed to establish an online information page providing contact information about the charitable contribution funds for those who want to donate outside of the income tax return process. I believe this cost-effective measure will accomplish the bill’s goal to promote donations, and do so at minimum taxpayer expense.

Accordingly, I herewith return Assembly Bill No. 2351 and recommend that it be amended as follows:

Page 2, Section 1, Line 11: Delete “donation portal” and insert “information page”

Page 2, Section 1, Line 11: Delete “make an online” and insert “find the contact information for”

Page 2, Section 1, Lines 12-13: Delete in their entirety

Respectfully,

/s/ Chris Christie

[seal]

Governor

Attest:

/s/ Charles B. McKenna

Chief Counsel to the Governor