



NEW JERSEY STATE BAR ASSOCIATION

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March 25, 2020

The Honorable Stephen M. Sweeney
Senate President
935 Kings Highway, Suite 400
West Deptford, NJ 08086

The Honorable Craig J. Coughlin
Assembly Speaker
569 Rahway Avenue
Woodbridge, New Jersey 07095

Re: Emergency Tax Proposals – Extension of State Tax-Related Deadlines

Dear Senate President Sweeney and Speaker Coughlin:

The New Jersey State Bar Association appreciates the tremendous effort by you and all of our state's governmental leaders to quickly address issues faced by New Jersey residents in connection with COVID-19 to provide emergent assistance and relief.

The Association's Taxation Law Section has noted a number of additional measures that the NJSBA urges you to consider to clarify current tax policy and mitigate the financial and logistical burdens now faced by our citizens:

- (1) A bill passed by the Legislature last week (A-3841) extends the deadline for filing New Jersey income tax returns to June 30, but it does not explicitly allow for an extension of time to make income tax payments, either with respect to 2019 or estimated payments for the first quarter of 2020. The measure should be clarified to confirm that it applies to both returns and payments.
- (2) To be consistent, avoid confusion and allow additional time for recovery, the extension for state income taxes should be consistent with the federal extension allowed by the Internal Revenue Service – to July 15.

(3) Just as the Department of Community Affairs is provided authority to extend deadlines with respect to municipal and county tax deadlines under A-3902, which is currently under consideration in the Legislature, the Director of the Division of Taxation should be authorized to extend all state tax deadlines (including filing, payment, and appeal deadlines) as well, including those under the State Uniform Tax Procedure Law, N.J.S.A. 54:48-1 et seq., the Corporation Business Tax Act, N.J.S.A. 54:10A-1 et seq., the Sales and Use Tax Act, N.J.S.A. 54:32B-1 et seq., and the New Jersey Gross Income Tax Act, N.J.S.A. 54A:1-1 et seq.

The NJSBA believes these measures will help provide relief to our state's citizens by minimizing their tax burdens across the board at a time when individuals are unexpectedly unemployed or in fear of becoming unemployed, businesses are facing significant revenue shortfalls and economic turbulence, and many taxpayers and their advisers are unable to focus on their tax obligations due to illness and office closures.

Thank you for your consideration. The NJSBA stands ready to provide whatever assistance may be needed to facilitate having these measures considered by the Legislature as soon as possible.

Very truly yours,



Evelyn Padin
President

cc: Kevin Drennan, Executive Director, Senate Majority
Anthony "Skip" Cimino, Executive Director, Assembly Democrats
Allison Accettola, General Counsel, Senate Majority
Brian Quigley, General Counsel, Assembly Democrats
Matthew Platkin, Governor's Counsel
Kimberly A. Yonta, Esq., NJSBA President-Elect