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August 24, 2018

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Municipal Clerks: Please forward to Mayor, Governing Body, and Department Heads.

I. State Issues

a. IRS Issues Regulations Invalidating NJ's SALT Cap Workaround

Yesterday, the IRS released [proposed regulations](#) which thwart efforts made by the State to lessen the impact felt from the recent changes to the Federal tax code, which placed a \$10,000 cap on state and local tax (SALT) deductions.

In May, Governor Murphy signed into law a [bill](#) which allowed municipalities, counties, and school district to establish charitable funds, and authorized property taxpayers who donated to these funds to receive a credit towards their property taxes for their charitable contributions. By creating these charitable funds and allowing for credits against property taxes, a taxpayer would be able to avoid the \$10,000 cap on SALT deductions and instead fully deduct the amount of their property taxes as a charitable contribution.

From the onset, the [IRS signaled that they would not allow the workarounds](#) that New Jersey and several other states enacted in response SALT cap. However, prior to enactment of a SALT cap, the IRS had allowed similar charitable contributions and credit structures to operate in other states. The proposed regulation would be effective against newly created workaround as well as structures existing prior to the federal tax changes.

The proposed regulations would eliminate the effectiveness of any workaround by reducing the deductions available for charitable contributions by the amount of any state or local tax credit the taxpayer receives or expects to receive in return. This eliminates any federal tax benefit a taxpayer would derive from making a charitable contribution to a

municipal fund rather than simply paying their property tax bill.

As with any proposed regulation, there is a comment period open for 45 days. The League as well as our national affiliate, the National League of Cities, will be submitting comments on the proposal. The League will provide our members with any developments regarding these proposed regulations and will provide further insight upon further review of the proposals.

In response, both Governor Murphy and State Attorney General Gurbir Grewal expressed opposition to the proposal and that the State will challenge the proposal in Court if necessary.

Contact: Frank Marshall, Esq., League Staff Attorney, FMarshall@njslom.org , 609-695-3481, x137.

b. Attorney General Grewal Issues New Directive Aimed at Combating Firearms Trafficking

On Wednesday, State Attorney General Gurbir Grewal issued [AG Directive 2018-4](#) which instructs all municipal law enforcement agencies within the State to participate in the ATF's eTrace System "Collective Data Sharing" program.

The eTrace System, already utilized by law enforcement agencies, traces all crime guns recovered in NJ. The Collective Data Sharing program, which not all departments participated in, allows users to share information regarding crime guns such as, manufacturer or importer, dealer, and first purchases, with other eTrace System users who have also opted in to the program.

The goal of the Directive is to provide the State Police with additional data needed to "identify statewide patterns in sources of guns, and identify unlawful purchasers and bad faith dealers – which, in turn, will support prosecutions of straw purchasers and traffickers that illegally transport firearms into New Jersey."

You should review the AG Directive with your municipal police chief to ensure all new requirements are being met.

Contact: Frank Marshall, Esq., League Staff Attorney FMarshall@njslom.org, 609-695-3481, x137.

c. Governor Signs Post-Retirement Volunteer Bill

On August 17 Governor Murphy signed into law [A-1627/S-1873](#), which protects the pension rights of former employees who continue to serve their communities as volunteer first responders. The League [strongly supported](#) this legislation which stems from a League [Conference resolution](#) in 2014. That Resolution called for State action to correct Division of Pension and Benefits guidance on post-retirement employment restrictions for public employees. We thank the sponsors Senators Sarlo and Kean, Assemblywoman Schepisi, and Assemblymen Bucco, Auth, Danielson, and DiMaio for their efforts in advancing this legislative fix to permit volunteers to continue to serve their communities. For more on P.L. 2018, c. 96, which took effect on August 17, 2018, please see our recent [blog post](#).

Contact: Lori Buckelew, Senior Legislative Analyst, lbuckelew@njslom.org, 609-695-3481, x112.

d. Law Permits County to Change Assessment Calendar

On August 17 Governor Murphy signed into law [A-538/S2257](#), which permits a county governing body, with approval of the county board of taxation, to revise the real property assessment calendar. Effective immediately, P.L. 2018, c. 94 permits a county governing body to adopt the revised real property assessment calendar that is used in the Real Property Assessment Demonstration Program. Adoption of the revised calendar does not require participation or adoption of the Real Property Assessment Demonstration Program. Currently, Monmouth and Gloucester counties are using the revised calendar. If the county adopts the revised assessment calendar, it will be implemented on October 1. The change in the calendar is permanent and the county is prohibited from adopting any other real property assessment calendar. For more on P.L. 2018, c.94, please see our recent [blog post](#).

Contact: Lori Buckelew, Senior Legislative Analyst, lbuckelew@njslom.org, 609-695-3481, x112.

e. Plastic Bag Bill Facing Veto

According to State Senator and former Piscataway Mayor Bob Smith, and numerous Press reports, Governor Murphy intends to veto [A-3267/S-2600](#). This bill would have placed a \$0.05 fee on single-use carryout bags provided by certain types of stores to customers. The League opposed the bill, which, if signed as is, would have preempted local legislation on this matter.

The Governor is required to take definitive action on the bill by Monday, since both Houses of the Legislature will meet then. We await the Governor's veto message, which will provide the reasons for his veto. We will keep you informed.

Contact: Jon Moran, Senior Legislative Analyst, jmoran@njslom.org, 609-695-3481, x121.

II. League Conference

a. Unauthorized Hotel Reservation Services

Every year there are unauthorized firms soliciting housing and hotel reservations from attendees at the 103rd Annual League Conference. We assure you that the only firm authorized to handle our conference housing reservations is AC Central Reservations. This information is on the top of the official Conference housing form sent to all municipal clerks and posted on our [website](#).

Using unauthorized reservation services creates real problems for you and the conference as a whole. You cannot be assured your credit card information is secure and your room reservation may not actually be made. Using unauthorized services means your room will not be part of the official conference housing block so you won't get emergency housing information (which happened in both 2011 and 2012) nor will there be adequate shuttle

bus services to your hotel.

As always, the League is available to answer your questions on any aspect of the annual conference and we strive to make your participation both enjoyable and highly productive.

Contact: Michael J. Darcy, CAE, Executive Director, mdarcy@njslom.org, 609-695-3481, x116.

b. Exhibits at the Annual Conference

Do you know a vendor that would be a good fit for the Annual Conference? If so, ask them about being an exhibitor or have them contact Kristin Lawrence, Exhibit Manager at 609-695-3481, x125, or klawrence@njslom.org. Information is also available on njslom.org/exhibit.

III. Also of Interest

a. The League is Now Accepting Applications for the Innovation in Governance Program!

The New Jersey Department of Community Affairs (DCA) and the New Jersey League of Municipalities will again acknowledge and promote Innovation in Governance through our annual recognition program. This is a great opportunity to showcase innovative solutions to any problems that have cropped up – either suddenly or over time – in your municipality. It can also be an opportunity to let your peers in on innovations that prevented problems from even arising.

[Visit our awards page](#) to see previous years of impressive ideas created by our winning municipalities as well as the full invitation and application to this year's program.

Contact: Ciara Bradley, Legislative Administrator, CBradley@njslom.org, 609-695-3481 x128.

b. Attorney General 21/21 Community Policing Project

The Attorney General has [asked the 21 County Prosecutors](#) to organize quarterly public events to discuss issues relevant to community policing in the 21st century (the "21/21 Community Policing Project"). The goal of the project is to strengthen relationships between law enforcement officers and the communities they serve, and to address areas of concern before conflicts arise. Starting in spring 2018, each of the County Prosecutors will be responsible for organizing one meeting each on the following topics:

- **Spring 2018** (Apr-Jun) – Investigations of Officer-Involved Shootings
- **Summer 2018** (Jun-Aug) – Opioids
- **Fall 2018** (Sep-Nov) – Immigration Enforcement
- **Winter 2018-19** (Dec-Feb) – Bias Crimes

The events will include presentations and/or discussions on the quarterly topic. For a listing of scheduled public events contact [your county prosecutor](#) or visit the [21/21](#)

[Community Policing Project site.](#)

c. Application for 2018 Governor's Environmental Excellence Awards Available

The New Jersey Department of Environmental Protection (DEP) is accepting applications for the 2018 Governor's Environmental Excellence Awards (GEEA). The Governor's Environmental Excellence Awards Program is New Jersey's premier awards program for recognizing outstanding environmental performance, programs and projects throughout the state. These awards recognize individuals, businesses, institutions, communities, organizations, educators, youth and others who have made significant contributions to environmental protection in New Jersey. Since the awards program was established in 2000, 170 winners have been recognized. Nominations can be submitted for seven different categories. In addition, the category for "Environmental Education" has been divided into two awards: one for adult-led educational initiatives and one for projects that are student-led or have succeeded due to a high level of student involvement.

The GEEA Program is sponsored by the New Jersey Department of Environmental Protection, the New Jersey Environmental Infrastructure Trust and the New Jersey Corporation for Advanced Technology, in partnership with the New Jersey State League of Municipalities. Award winners will be honored at a ceremony in December, to be held in Trenton. The 2018 application and other awards information is available at <https://www.nj.gov/dep/awards/>. Completed applications must be received at DEP by October 5.

Questions – Contact Tanya Oznowich, DEP, at 609-984-9802 or Tanya.Oznowich@dep.nj.gov

d. Energy Project Grants Available

Sustainable Jersey is pleased to announce it has once again partnered with the Gardinier Environmental Fund to offer grants to municipalities and school districts for energy-related projects focused on conservation, efficiency, and renewable energy. This cycle will award two \$30,000 grants and nine \$10,000 grants.

Applications are due Wednesday, October 31 at 11:59 p.m. An informational webinar will be held Monday, September 10, from 3:00 p.m. – 4:00 p.m.

For more information, including the link to register for the webinar, please visit [Sustainable Jersey's website.](#)

All questions can be directed to Kaitlyn Vollmer at grants@sustainablejersey.com, 609-771-3189.



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