



INTRODUCTION

New Jersey's taxpayers remain the most heavily-burdened in the nation (Prante & Robyn, 2011). During the current legislative session, the legislature advanced many measures designed to alleviate that burden, and regrettably passed some bills that would make the situation even worse. The 2011 Taxpayer Legislative Scorecard seeks to make taxpayers aware of which members of the New Jersey Senate and General Assembly protected taxpayers during the past two years, and which ones acted in a way that would have hampered economic opportunity and continued New Jersey's unsustainable structure.

METHODOLOGY

A selection committee of Alliance members chose bills key to New Jersey's individual and corporate taxpayer communities. In total, there were nine bills selected in the General Assembly and ten in the Senate. One bill, the Opportunity Scholarship Act, was only voted on in committees, but it was deemed so important that members of the four committees that considered the bill have it factored into their score. Otherwise, all bills were voted on by at least one full chamber. Each vote is weighed equally.

Several legislators were only members of the Senate or Assembly for part of the 213th Legislature and either became legislators in the middle of the session or were replaced. Only legislators who voted in at least 70% of their Chamber's scored tallies were included in the final analysis and eligible for the Taxpayer Champion Award.

The ten bills selected for inclusion on this year's Legislative Report Card were:

- A-10/S-10 – New Jersey's income tax system is among the nation's most progressive. Many payers of the top marginal rate are small business owners, who file as individuals. The legislature advanced A-10, which would have increased the top marginal rate to 10.75%, increasing the tax burden on high-wage earners by more than \$600 million. NJTA believes there are many pitfalls with this policy, including restricting the economic freedom of entrepreneurs and limiting the job opportunities they create during this time of high unemployment.

NJ Taxpayer Alliance Position: **OPPOSE**

- A-2721/S-2013 – New Jersey’s Red Tape Review Commission has been working with business owners to reduce the bureaucracy they face from rules whose original purpose is no longer relevant or has become cumbersome due to the layering of one regulation on top of the other. A-2721 amends the Administrative Procedure Act to streamline the re-adoption of rules and extends the sunset provision of rules to give greater predictability to the business community.

NJ Taxpayer Alliance Position: **SUPPORT**

- A-3590 – The combination of civil service rules and collective bargaining/binding arbitration has put local government officials at a disadvantage when attempting to negotiate with their local employees. Governor Christie introduced a measure to help bring balance to the negotiating table by allowing taxpayers to have their community opt-out of Civil Service rules. Unfortunately, while A-3590 made some changes to the system, it did not include an opt-out, and is unworthy of NJTA support.

NJ Taxpayer Alliance Position: **OPPOSE**

- A-3870/S-2754 – The ability to write down business losses against future tax liabilities is an important tool for businesses, especially the startup companies that are the engine of job creation. A-3870 allows business-related losses to be carried forward for a period of 20 years, and allows the losses from one enterprise to be written down against the gains of another.

NJ Taxpayer Alliance Position: **SUPPORT**

- A-4202 – After failing to override a veto of an income tax hike for fiscal year 2011, the legislature attempted to pass another increase as part of the FY ’12 budget. The tax increase would have been just as harmful in 2012 as it would have been in 2011, and NJTA opposed the measure.

NJ Taxpayer Alliance Position: **OPPOSE**

- S-5/A-3393: The status quo in binding arbitration forced the arbiter to wear blinders when considering the impact their decision would have on the community by denying them the opportunity to consider important real-world circumstances. S-5 made many changes to the binding arbitration system, including connecting the economic value of a contract to the newly-established 2% property tax increase cap, with certain exemptions.

NJ Taxpayer Alliance Position: **SUPPORT**

- S-29: New Jerseyans pay property taxes that are among the nation’s highest, and this climb has continued despite falling income. This legislation lowered the property tax increase cap to 2%, and is loosely modeled on a successful program in Massachusetts, where local service levels have remained high under a “hard cap” in the Bay State

NJ Taxpayer Alliance Position: **SUPPORT**

- S-1872: The Opportunity Scholarship Act would give children in failing schools the opportunity to use a tax credit scholarship to attend a public or non-public school of their choice. The legislation represents an opportunity to improve educational outcomes and parental satisfaction, plus inject competition into the system without increasing cost. (Note: Only legislators on relevant committees will have the OSA factor into their overall score. All other legislators will be scored as a 0/0)

NJ Taxpayer Alliance Position: **SUPPORT**

- S-2937 – This bill made various changes to public employee pension and benefit plans, in an attempt to bring solvency to the system, including larger contributions by public workers for their own benefits.

NJ Taxpayer Alliance Position: **SUPPORT**

RESULTS

Taxpayer Champion Award Winners

The NJ Taxpayers Alliance is honoring legislators who were the most vigorous defenders of the taxpayer with the “Taxpayer Champion Award.” To be honored, a member of the New Jersey General Assembly must have voted with the taxpayers in at least 75% of scored votes.

General Assembly

John Amodeo (R-2)
 Mary Pat Angelini (R-11)
 Jon Bramnick (R-21)
 Anthony Bucco (R-25)
 John Burzichelli (D-3)
 Michael Patrick Carroll (R-25)
 Caroline Casagrande (R-12)
 Gary Chiusano (R-24)
 Herb Conaway (D-7)

Albert Coutinho (D-29)
 Denise Coyle (R-16)
 Ronald Dancer (R-30)
 Alex DeCroce (R-26)
 Dominick DiCicco (R-4)
 John DiMaio (R-23)
 Angel Fuentes (D-5)
 DiAnne Gove (R-9)
 Louis Greenwald (D-6)
 Amy Handlin (R-13)

James Holzapfel (R-10)
Pamela Lampitt (D-6)
Joseph Malone (R-30)
Alison McHose (R-24)
Matthew Milam (D-1)
Paul Moriarty (D-4)
Nancy Munoz (R-21)
Sheila Oliver (D-34)
Declan O'Scanlon (R-12)
Eric Peterson (R-23)
Vincent Polistina (R-2)
David Rible (R-11)

Celeste Riley (D-3)
Scott Rudder (R-8)
Scott Rumana (R-40)
Brian Rumpf (R-9)
David Russo (R-40)
Robert Schroeder (R-39)
Grace Spencer (D-29)
Sam Thompson (R-13)
Charlotte Vandervalk (R-39)
Jay Webber (R-26)
Gilbert Wilson (D-5)
David Wolfe (R-10)

Senate

A score of 70% is required to receive the New Jersey Taxpayer Alliance score in the New Jersey Senate.

Dawn Marie Addiego (R-8)
Diane Allen (R-7)
Christopher Bateman (R-16)
James Beach (D-6)
Jennifer Beck (R-12)
Anthony Bucco (R-25)
Gerald Carinale (R-39)
Andrew Ciesla (R-10)
Michael Doherty (R-23)
Sean Kean (R-11)

Tom Kean, Jr (R-21)
Joseph Kyriillos (R-13)
Fred Madden (D-4)
Donald Norcross (D-5)
Steven Oroho (R-24)
Kevin O'Toole (R-40)
Joseph Pennacchio (R-26)
Robert Singer (R-30)
Brian Stack (D-33)
Steven Sweeney (D-3)