

CHAPTER 10A
TRANSPORTATION BENEFITS TAX

Authority

Unless otherwise expressly noted, are provisions of this Chapter 10A were filed and became effective May 1, 1972, as R.1972 d.83.
See: 4 N.J.R. 78(b), 4 N.J.R. 142(d).

CHAPTER TABLE OF CONTENTS

SUBCHAPTER 1. TRANSPORTATION BENEFITS TAX RETURN

18:10A-1.1 Transportation benefits tax return

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18:10A-1.1 Transportation benefits tax return

For each tax year for which the Commissioner of Transportation, pursuant to authority of N.J.S.A. 54:8A-61, certi-

fies to the State Treasurer his designation of a critical area state, in addition to the State of New Jersey, any resident of this State or any class of residents of this State who is subject to the tax imposed by the Act, who is liable for tax upon the same income under the law imposed for such tax year by such other critical area state and who is thereby entitled to the credit provided for in N.J.S.A. 54:8A-94 against the tax otherwise due under the Act, provided said credit is substantially sufficient to offset the tax imposed by the Act, is relieved from the requirement to make any return under the Act for such tax year.

