

## OFFICE OF THE GOVERNOR

### NEWS RELEASE

PO BOX 004  
CONTACT: Pete McDonough  
(609) 777-2600

TRENTON, NJ 08625  
RELEASE: January 12, 1998



---

## Gov. Christie Whitman Filed Conditional Veto Legislation

Gov. Christie Whitman today filed conditional vetoes making recommendations for improvement and clarification of the following bills:

**S-373**, sponsored by Senator Gordon MacInnes (D-Morris), which would permit the emergency administration of epinephrine to pupils in public schools under certain conditions and would require boards of education to develop policies on such emergency administration. Epinephrine is used to treat anaphylaxis which is a life-threatening allergic reaction. The Governor recommended that the bill be amended to apply to non-public schools as well as public schools.

**S-445**, sponsored by Senators Robert Singer (Burlington/Monmouth/Ocean) and Jim McGreevey (D-Middlesex) and Assembly Members Nick Felice (R-Bergen/Passaic) and Neil Cohen (D- Union), which would provide corporation business tax credit for certain investments in small New Jersey-based high technology businesses. The Governor supported the bill's intent to increase economic opportunities for small businesses in high-technology fields, but recommended that the maximum tax credit allowable under the bill be reduced from \$1 million to \$500,000 and apply only to small New Jersey-based high technology firms that do not have gross receipts from pilot scale manufacturing in excess of \$500,000. The Governor recommended that the bill apply beginning January 1, 1999 for a three year period. The recommendation is intended to allow the state time to assess the impact of the tax credit before making it a permanent part of the tax code.

**S-447**, sponsored by Senators Robert Singer (R- Burlington/Monmouth/Ocean) and Jim McGreevey (D-Middlesex) and Assembly Members Nick Felice (R-Bergen/Passaic) and Anthony Impreveduto (D-Bergen/Hudson), extends the net operating loss deduction carryforward under the corporation business tax for certain high-technology companies from seven years to 15 years. The Governor supported the bill's intent to increase economic opportunities for small businesses in high-technology fields, but recommended that it apply prospectively for operating losses that occur during periods after July 1, 1998 and before June 30, 2002. The recommendation is intended to allow the state time to assess the impact of the change in the CBT before making it a permanent part of the tax code.

**S-449**, sponsored by Senators Robert Singer (Burlington/Monmouth/Ocean) and Jim McGreevey (D-Middlesex) and Assembly Members Anthony Impreveduto (D-Bergen/ Hudson) and Neil Cohen (D-Union), which would provide 15-year carryforward of research and development tax credit under the corporation business tax for certain high-technology companies. The Governor supported the bill's intent to increase economic opportunities for small businesses in high-technology fields, but recommended that it apply prospectively for operating losses that occur during periods after July 1, 1998 and before June 30, 2002. The recommendation is intended to allow the state time to assess the impact of the change in the CBT before making it a permanent part of the tax code.

**A-229**, sponsored by Assembly members Rudy Garcia (D-Hudson) and Mel Cottrell (R-Burlington/Monmouth/Ocean) and Senators Robert Singer (R-Burlington/Monmouth/ Ocean) and the late William Haines (R-Atlantic/Burlington/ Camden), regarding the exclusion of military pension income from the Gross Income Tax. The Governor recommended that the exclusion apply only for retirees who are at least 62 years of age or are blind or disabled. The Governor expressed full support for the bill's intention to recognize the men and women who have served their country, but made the recommendations based upon fiscal constraints and the need to better target resources to those in need.

**A-1947**, sponsored by Assembly Members John Kelly (R- Bergen/Essex/Passaic) and Joe Roberts (D-Camden/Gloucester), Senator John Lynch (D-Middlesex/Somerset/Union) and Senate President Don DiFrancesco (R-Middlesex/Morris/Somerset/Union), which would amend and clarify the Tenant Property Tax Rebate Act, which requires landlords to rebate reductions in property taxes to their tenants. The Governor recommended that a technical correction be made to the bill changing the effective date from June 1, 1998 to June 1, 1999. The change would allow local governments ample time to revise their computer systems and notification documents for the purposes of making them consistent with the new law.

**A-2493**, sponsored by Assembly Member Marion Crecco (R- Essex/Passaic), which requires a tattooist or person engaging in body piercing to obtain written permission from a parent or guardian of a minor under the age of eighteen before providing services to the minor. The Governor recommended that the bill require written permission only in cases where the minor is under the age of fourteen and also require a 24-hour waiting period when the minor is between the ages of fourteen and eighteen. The recommendations are intended to minimize spur-of-the-moment decisions.

**A-2588**, sponsored by Assembly Members Michael Carroll (R-Morris) and John Kelly (R-Bergen/Essex/Passaic), regarding the display of holiday vegetation, or Christmas trees, in public buildings. The legislation would have permitted the unrestricted use of vegetation for holiday displays in public buildings from Thanksgiving day through New Years day. The Governor recommended that the legislation include greater specificity regarding conditions under which live trees and wreaths can be displayed in public buildings. She recommended that the law apply not only to specified public buildings and places of worship, but to all building covered by the Uniform Fire Safety Act. Additionally, she suggested that the law should apply not only during a particular holiday period, but year round.

####