

[First Reprint]

**SENATE, No. 505**

**STATE OF NEW JERSEY**  
**220th LEGISLATURE**

PRE-FILED FOR INTRODUCTION IN THE 2022 SESSION

**Sponsored by:**

**Senator JOSEPH P. CRYAN**

**District 20 (Union)**

**SYNOPSIS**

Modifies certain definitions related to transient accommodation taxes and fees.

**CURRENT VERSION OF TEXT**

As reported by the Senate Budget and Appropriations Committee on June 27, 2022, with amendments.



1 AN ACT concerning transient accommodation taxes and fees,  
2 amending various parts of the statutory law.

3

4 **BE IT ENACTED** by the Senate and General Assembly of the State  
5 of New Jersey:

6

7 1. Section 84 of P.L.2015, c.19 (C.5:10A-84) is amended to  
8 read as follows:

9 84. As used in sections 82 through 85 of P.L.2015, c.19  
10 (C.5:10A-82 et seq.):

11 "Commission" means the New Jersey Sports and Exposition  
12 Authority, which may be referred to as the "Meadowlands Regional  
13 Commission," as established by section 6 of P.L.2015, c.19  
14 (C.5:10A-6).

15 "Constituent municipality" means any of the following  
16 municipalities: Carlstadt, East Rutherford, Little Ferry, Lyndhurst,  
17 Moonachie, North Arlington, Ridgefield, Rutherford, South  
18 Hackensack, and Teterboro in Bergen county; and Jersey City,  
19 Kearny, North Bergen, and Secaucus in Hudson county.

20 "Meadowlands district" means the Hackensack Meadowlands  
21 District, the area delineated within section 5 of P.L.2015, c.19  
22 (C.5:10A-5).

23 "Obtained through a transient space marketplace" means **[that**  
24 **payment for]** <sup>1</sup>that<sup>1</sup> the <sup>1</sup>rental of the<sup>1</sup> accommodation is **[made]**  
25 **<sup>1</sup>[accepted]** <sup>1</sup>arranged<sup>1</sup> through a means provided by the  
26 marketplace or travel agency, **[either directly or indirectly,**  
27 **regardless of which person or entity receives the payment, and**  
28 **where the contracting for the accommodation is made through the**  
29 **marketplace or travel agency]** regardless of whether payment for  
30 the accommodation is made through a means provided by the  
31 marketplace or travel agency.

32 "Professionally managed unit" means a room, group of rooms, or  
33 other living or sleeping space for the lodging of occupants in the  
34 State, that is offered for rent as a rental unit that does not share any  
35 living or sleeping space with any other rental unit, and that is  
36 directly or indirectly owned or controlled by a person offering for  
37 rent two or more other units during the calendar year.

38 "Public venue" means any place located within the Meadowlands  
39 district, whether publicly or privately owned, where any facilities  
40 for entertainment, amusement, or sports are provided, but shall not  
41 include a movie theater.

42 "Public event" means any spectator sporting event, trade show,  
43 exposition, concert, amusement, or other event open to the public  
44 that takes place at a public venue, but shall not include a major  
45 league football game.

46 "Residence" means a house, condominium, or other residential  
47 dwelling unit in a building or structure or part of a building or

**EXPLANATION – Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.**

**Matter underlined thus is new matter.**

**Matter enclosed in superscript numerals has been adopted as follows:**

**<sup>1</sup>Senate SBA committee amendments adopted June 27, 2022.**

1 structure that is designed, constructed, leased, rented, let or hired  
2 out, or otherwise made available for use as a residence.

3 "Transient accommodation" means a room, group of rooms, or  
4 other living or sleeping space for the lodging of occupants,  
5 including but not limited to residences or buildings used as  
6 residences, that is obtained through a transient space marketplace or  
7 is a professionally managed unit. "Transient accommodation" does  
8 not include: a hotel or hotel room; a room, group of rooms, or other  
9 living or sleeping space used as a place of assembly; a dormitory or  
10 other similar residential facility of an elementary or secondary  
11 school or a college or university; a hospital, nursing home, or other  
12 similar residential facility of a provider of services for the care,  
13 support and treatment of individuals that is licensed by the State; a  
14 campsite, cabin, lean-to, or other similar residential facility of a  
15 campground or an adult or youth camp; a furnished or unfurnished  
16 private residential property, including but not limited to  
17 condominiums, bungalows, single-family homes and similar living  
18 units, where no maid service, room service, linen changing service  
19 or other common hotel services are made available by the lessor and  
20 where the keys to the furnished or unfurnished private residential  
21 property, whether a physical key, access to a keyless locking  
22 mechanism, or other means of physical ingress to the furnished or  
23 unfurnished private residential property, are provided to the lessee  
24 at the location of an offsite real estate broker licensed by the New  
25 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or  
26 leases of real property with a term of at least 90 consecutive days.

27 "Transient space marketplace" means a marketplace or travel  
28 agency **【through which a person may】** that, in exchange for a fee,  
29 allows a person to offer transient accommodations to customers and  
30 through which customers may arrange for occupancies of transient  
31 accommodations. "Transient space marketplace" does not include a  
32 marketplace or travel agency that exclusively offers transient  
33 accommodations in the State owned by the owner of the  
34 marketplace or travel agency.

35 (cf: P.L.2019, c.235, s.1)

36

37 2. Section 3 of P.L.2007, c.30 (C.34:1B-192) is amended to  
38 read as follows:

39 3. As used in this act:

40 "Authority" means the New Jersey Economic Development  
41 Authority established pursuant to P.L.1974, c.80 (C.34:1B-1 et  
42 seq.).

43 "Developer" means any person or entity, whether public or  
44 private, including a State entity, that proposes to undertake a project  
45 pursuant to a development agreement.

46 "District" or "sports and entertainment district" means a  
47 geographic area which includes a project as set forth in the  
48 ordinance pursuant to section 4 of P.L.2007, c.30 (C.34:1B-193).

1 "Eligible municipality" means a municipality: (1) in which is  
2 located part of an urban enterprise zone that has been designated  
3 pursuant to P.L.1983, c.303 (C.52:27H-60 et seq.) or any  
4 supplement thereto; and (2) which has a population greater than  
5 25,000 and less than 29,000 according to the latest federal decennial  
6 census in a county of the third class with a population density  
7 greater than 295 and less than 304 persons per square mile  
8 according to the latest federal decennial census.

9 "Infrastructure improvements" means the construction or  
10 rehabilitation of any street, highway, utility, transportation or  
11 parking facilities, or other similar improvements; the acquisition of  
12 any interest in land as necessary or convenient for the acquisition of  
13 any right-of-way or other easement for the purpose of constructing  
14 infrastructure improvements; the acquisition, construction or  
15 reconstruction of land and site improvements, including demolition,  
16 clearance, removal, construction, reconstruction, fill, environmental  
17 enhancement or abatement, or other site preparation for  
18 development of a sports and entertainment district.

19 "Obtained through a transient space marketplace" means **[that**  
20 **payment for]** <sup>1</sup>that<sup>1</sup> the <sup>1</sup>rental of the<sup>1</sup> accommodation is **[made]**  
21 <sup>1</sup>**[accepted]** arranged<sup>1</sup> through a means provided by the  
22 marketplace or travel agency, **[either directly or indirectly,**  
23 regardless of which person or entity receives the payment, and  
24 where the contracting for the accommodation is made through the  
25 marketplace or travel agency] regardless of whether payment for  
26 the accommodation is made through a means provided by the  
27 marketplace or travel agency.

28 "Professionally managed unit" means a room, group of rooms, or  
29 other living or sleeping space for the lodging of occupants in the  
30 State, that is offered for rent as a rental unit that does not share any  
31 living or sleeping space with any other rental unit, and that is  
32 directly or indirectly owned or controlled by a person offering for  
33 rent two or more other units during the calendar year.

34 "Project" means a sports and entertainment facility and may  
35 include infrastructure improvements that are associated with the  
36 sports and entertainment facility.

37 "Project cost" means the cost of a project, including the  
38 financing, acquisition, development, construction, redevelopment,  
39 rehabilitation, reconstruction and improvement costs thereof,  
40 financing costs and the administrative costs, including any  
41 administrative costs of the authority if bonds are issued pursuant to  
42 section 16 of P.L.2007, c.30 (C.34:1B-205) and incurred in  
43 connection with a sports and entertainment facility which is  
44 financed, in whole or in part, by the revenues dedicated by a  
45 municipality to a project as authorized pursuant to section 5 of  
46 P.L.2007, c.30 (C.34:1B-194).

47 "Residence" means a house, condominium, or other residential  
48 dwelling unit in a building or structure or part of a building or

1 structure that is designed, constructed, leased, rented, let or hired  
2 out, or otherwise made available for use as a residence.

3 "Sports and entertainment facility" means any privately or  
4 publicly owned or operated facility located in a sports and  
5 entertainment district that is used primarily for sports contests,  
6 entertainment, or both, such as a theater, stadium, museum, arena,  
7 automobile racetrack, or other place where performances, concerts,  
8 exhibits, games or contests are held.

9 "State Treasurer" or "treasurer" means the treasurer of the State  
10 of New Jersey.

11 "Transient accommodation" means a room, group of rooms, or  
12 other living or sleeping space for the lodging of occupants,  
13 including but not limited to residences or buildings used as  
14 residences, that is obtained through a transient space marketplace or  
15 is a professionally managed unit. "Transient accommodation" does  
16 not include: a hotel or hotel room; a room, group of rooms, or other  
17 living or sleeping space used as a place of assembly; a dormitory or  
18 other similar residential facility of an elementary or secondary  
19 school or a college or university; a hospital, nursing home, or other  
20 similar residential facility of a provider of services for the care,  
21 support and treatment of individuals that is licensed by the State; a  
22 campsite, cabin, lean-to, or other similar residential facility of a  
23 campground or an adult or youth camp; a furnished or unfurnished  
24 private residential property, including but not limited to  
25 condominiums, bungalows, single-family homes and similar living  
26 units, where no maid service, room service, linen changing service  
27 or other common hotel services are made available by the lessor and  
28 where the keys to the furnished or unfurnished private residential  
29 property, whether a physical key, access to a keyless locking  
30 mechanism, or other means of physical ingress to the furnished or  
31 unfurnished private residential property, are provided to the lessee  
32 at the location of an offsite real estate broker licensed by the New  
33 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or  
34 leases of real property with a term of at least 90 consecutive days.

35 "Transient space marketplace" means a marketplace or travel  
36 agency **[through which a person may]** that, in exchange for a fee,  
37 allows a person to offer transient accommodations to customers and  
38 through which customers may arrange for occupancies of transient  
39 accommodations. "Transient space marketplace" does not include a  
40 marketplace or travel agency that exclusively offers transient  
41 accommodations in the State owned by the owner of the  
42 marketplace or travel agency.

43 (cf: P.L.2019, c.235, s.3)

44

45 3. Section 2 of P.L.1947, c.71 (C.40:48-8.16) is amended to  
46 read as follows:

47 2. As used in this act:

48 "Retail sale" or "sale at retail" means and includes:

- 1 (1) Any sale in the ordinary course of business for consumption
  - 2 of whiskey, beer or other alcoholic beverages by the drink in
  - 3 restaurants, cafes, bars, hotels and other similar establishments;
  - 4 (2) Any cover charge, minimum charge, entertainment, or other
  - 5 similar charge made to any patron of any restaurant, cafe, bar, hotel
  - 6 or other similar establishment;
  - 7 (3) The hiring, with or without service, of any room in any
  - 8 hotel, transient accommodation, inn, rooming or boarding house;
  - 9 (4) The hiring of any rolling chair, beach chair or cabana; and
  - 10 (5) The granting or sale of any ticket, license or permit for
  - 11 admission to any theatre, moving picture exhibition or show, pier,
  - 12 exhibition, or place of amusement, except charges for admission to
  - 13 boxing, wrestling, kick boxing or combative sports events, matches,
  - 14 or exhibitions, which charges are taxed pursuant to section 20 of
  - 15 P.L.1985, c.83 (C.5:2A-20).
- 16 "Vendor" means any person selling or hiring property or services
- 17 to another person upon the receipts from which a tax is imposed.
- 18 "Obtained through a transient space marketplace" means **[that**
- 19 **payment for]** 'that' the 'rental of the' accommodation is **[made]**
- 20 **'[accepted] arranged'** through a means provided by the
- 21 marketplace or travel agency, **[either directly or indirectly,**
- 22 **regardless of which person or entity receives the payment, and**
- 23 **where the contracting for the accommodation is made through the**
- 24 **marketplace or travel agency]** regardless of whether payment for
- 25 the accommodation is made through a means provided by the
- 26 marketplace or travel agency.
- 27 "Professionally managed unit" means a room, group of rooms, or
- 28 other living or sleeping space for the lodging of occupants in the
- 29 State, that is offered for rent as a rental unit that does not share any
- 30 living or sleeping space with any other rental unit, and that is
- 31 directly or indirectly owned or controlled by a person offering for
- 32 rent two or more other units during the calendar year.
- 33 "Purchaser" means any person purchasing or hiring property or
- 34 services from another person, the receipts from which are taxable.
- 35 "Residence" means a house, condominium, or other residential
- 36 dwelling unit in a building or structure or part of a building or
- 37 structure that is designed, constructed, leased, rented, let or hired
- 38 out, or otherwise made available for use as a residence.
- 39 "Transient accommodation" means a room, group of rooms, or
- 40 other living or sleeping space for the lodging of occupants,
- 41 including but not limited to residences or buildings used as
- 42 residences, that is obtained through a transient space marketplace or
- 43 is a professionally managed unit. "Transient accommodation" does
- 44 not include: a hotel or hotel room; a room, group of rooms, or other
- 45 living or sleeping space used as a place of assembly; a dormitory or
- 46 other similar residential facility of an elementary or secondary
- 47 school or a college or university; a hospital, nursing home, or other
- 48 similar residential facility of a provider of services for the care,

1 support and treatment of individuals that is licensed by the State; a  
2 campsite, cabin, lean-to, or other similar residential facility of a  
3 campground or an adult or youth camp; a furnished or unfurnished  
4 private residential property, including but not limited to  
5 condominiums, bungalows, single-family homes and similar living  
6 units, where no maid service, room service, linen changing service  
7 or other common hotel services are made available by the lessor and  
8 where the keys to the furnished or unfurnished private residential  
9 property, whether a physical key, access to a keyless locking  
10 mechanism, or other means of physical ingress to the furnished or  
11 unfurnished private residential property, are provided to the lessee  
12 at the location of an offsite real estate broker licensed by the New  
13 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or  
14 leases of real property with a term of at least 90 consecutive days.

15 "Transient space marketplace" means a marketplace or travel  
16 agency **【through which a person may】** that, in exchange for a fee,  
17 allows a person to offer transient accommodations to customers and  
18 through which customers may arrange for occupancies of transient  
19 accommodations. "Transient space marketplace" does not include a  
20 marketplace or travel agency that exclusively offers transient  
21 accommodations in the State owned by the owner of the  
22 marketplace or travel agency.

23 (cf: P.L.2019, c.235, s.5)

24  
25 4. Section 1 of P.L.1991, c.376 (C.40:48-8.45) is amended to  
26 read as follows:

27 1. As used in this act:

28 a. "Convention center operating authority" means, in the case  
29 of any eligible municipality, the public authority or other  
30 governmental entity empowered to operate convention hall and the  
31 convention center facilities in the eligible municipality.

32 b. "Director" means the Director of the Division of Taxation in  
33 the Department of the Treasury.

34 c. "Eligible municipality" means any municipality in which any  
35 portion of the proceeds of a retail sales tax levied by ordinance  
36 adopted by the municipality pursuant to section 1 of P.L.1947, c.71  
37 (C.40:48-8.15) is applied as authorized by law to the payment of  
38 costs of convention center facilities located in the municipality.

39 d. "Hotel" means a building or a portion of a building which is  
40 regularly used and kept open as such for the lodging of guests.  
41 "Hotel" includes an apartment hotel, a motel, inn, and rooming or  
42 boarding house or club, whether or not meals are served, but does  
43 not include a transient accommodation.

44 e. "Obtained through a transient space marketplace" means  
45 **【that payment for】** <sup>1</sup>that<sup>1</sup> the <sup>1</sup>rental of the<sup>1</sup> accommodation is  
46 **【made】** <sup>1</sup>**【accepted】** arranged<sup>1</sup> through a means provided by the  
47 marketplace or travel agency, **【either directly or indirectly,**  
48 regardless of which person or entity receives the payment, and

1 where the contracting for the accommodation is made through the  
2 marketplace or travel agency] regardless of whether payment for  
3 the accommodation is made through a means provided by the  
4 marketplace or travel agency.

5 f. "Occupied room" means a room or rooms of any kind in any  
6 part of a hotel or transient accommodation, other than a place of  
7 assembly, which is used or possessed by a guest or guests, whether  
8 or not for consideration.

9 g. "Professionally managed unit" means a room, group of  
10 rooms, or other living or sleeping space for the lodging of  
11 occupants in the State, that is offered for rent as a rental unit that  
12 does not share any living or sleeping space with any other rental  
13 unit, and that is directly or indirectly owned or controlled by a  
14 person offering for rent two or more other units during the calendar  
15 year.

16 h. "Residence" means a house, condominium, or other  
17 residential dwelling unit in a building or structure or part of a  
18 building or structure that is designed, constructed, leased, rented, let  
19 or hired out, or otherwise made available for use as a residence.

20 i. "Transient accommodation" means a room, group of rooms,  
21 or other living or sleeping space for the lodging of occupants,  
22 including but not limited to residences or buildings used as  
23 residences, that is obtained through a transient space marketplace or  
24 is a professionally managed unit. "Transient accommodation" does  
25 not include: a hotel or hotel room; a room, group of rooms, or other  
26 living or sleeping space used as a place of assembly; a dormitory or  
27 other similar residential facility of an elementary or secondary  
28 school or a college or university; a hospital, nursing home, or other  
29 similar residential facility of a provider of services for the care,  
30 support and treatment of individuals that is licensed by the State; a  
31 campsite, cabin, lean-to, or other similar residential facility of a  
32 campground or an adult or youth camp; a furnished or unfurnished  
33 private residential property, including but not limited to  
34 condominiums, bungalows, single-family homes and similar living  
35 units, where no maid service, room service, linen changing service  
36 or other common hotel services are made available by the lessor and  
37 where the keys to the furnished or unfurnished private residential  
38 property, whether a physical key, access to a keyless locking  
39 mechanism, or other means of physical ingress to the furnished or  
40 unfurnished private residential property, are provided to the lessee  
41 at the location of an offsite real estate broker licensed by the New  
42 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or  
43 leases of real property with a term of at least 90 consecutive days.

44 j. "Transient space marketplace" means a marketplace or travel  
45 agency [through which a person may] that, in exchange for a fee,  
46 allows a person to offer transient accommodations to customers and  
47 through which customers may arrange for occupancies of transient  
48 accommodations. "Transient space marketplace" does not include a  
49 marketplace or travel agency that exclusively offers transient



1 accommodations in the State owned by the owner of the  
2 marketplace or travel agency.

3 (cf: P.L.2019, c.235, s.6)

4

5 5. Section 2 of P.L.1981, c.77 (C.40:48E-2) is amended to read  
6 as follows:

7 2. As used in this act "hotel" means a building or portion of a  
8 building which is regularly used and kept open as such for the  
9 lodging of guests. "Hotel" includes an apartment hotel, a motel, inn,  
10 and rooming or boarding house or club, whether or not meals are  
11 served, but does not include a transient accommodation.

12 "Obtained through a transient space marketplace" means **[that**  
13 **payment for]** 'that' the 'rental of the' accommodation is [made]  
14 '[accepted] arranged' through a means provided by the  
15 marketplace or travel agency, **[either directly or indirectly,**  
16 **regardless of which person or entity receives the payment, and**  
17 **where the contracting for the accommodation is made through the**  
18 **marketplace or travel agency]** regardless of whether payment for  
19 the accommodation is made through a means provided by the  
20 marketplace or travel agency.

21 "Professionally managed unit" means a room, group of rooms, or  
22 other living or sleeping space for the lodging of occupants in the  
23 State, that is offered for rent as a rental unit that does not share any  
24 living or sleeping space with any other rental unit, and that is  
25 directly or indirectly owned or controlled by a person offering for  
26 rent two or more other units during the calendar year.

27 "Residence" means a house, condominium, or other residential  
28 dwelling unit in a building or structure or part of a building or  
29 structure that is designed, constructed, leased, rented, let or hired  
30 out, or otherwise made available for use as a residence.

31 "Transient accommodation" means a room, group of rooms, or  
32 other living or sleeping space for the lodging of occupants,  
33 including but not limited to residences or buildings used as  
34 residences, that is obtained through a transient space marketplace or  
35 is a professionally managed unit. "Transient accommodation" does  
36 not include: a hotel or hotel room; a room, group of rooms, or other  
37 living or sleeping space used as a place of assembly; a dormitory or  
38 other similar residential facility of an elementary or secondary  
39 school or a college or university; a hospital, nursing home, or other  
40 similar residential facility of a provider of services for the care,  
41 support and treatment of individuals that is licensed by the State; a  
42 campsite, cabin, lean-to, or other similar residential facility of a  
43 campground or an adult or youth camp; a furnished or unfurnished  
44 private residential property, including but not limited to  
45 condominiums, bungalows, single-family homes and similar living  
46 units, where no maid service, room service, linen changing service  
47 or other common hotel services are made available by the lessor and  
48 where the keys to the furnished or unfurnished private residential

1 property, whether a physical key, access to a keyless locking  
2 mechanism, or other means of physical ingress to the furnished or  
3 unfurnished private residential property, are provided to the lessee  
4 at the location of an offsite real estate broker licensed by the New  
5 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or  
6 leases of real property with a term of at least 90 consecutive days.

7 "Transient space marketplace" means a marketplace or travel  
8 agency **[through which a person may]** that, in exchange for a fee,  
9 allows a person to offer transient accommodations to customers and  
10 through which customers may arrange for occupancies of transient  
11 accommodations. "Transient space marketplace" does not include a  
12 marketplace or travel agency that exclusively offers transient  
13 accommodations in the State owned by the owner of the  
14 marketplace or travel agency.

15 (cf: P.L.2019, c.235, s.8)

16

17 6. Section 3 of P.L.1992, c.165 (C.40:54D-3) is amended to  
18 read as follows:

19 3. As used in this act:

20 "Authority" means a tourism improvement and development  
21 authority created pursuant to section 18 of this act, P.L.1992, c.165  
22 (C.40:54D-18).

23 "Beach operation offset payment " means a payment made by an  
24 authority to municipalities in its district for tourism development  
25 activities related to operating and maintaining public beaches within  
26 a zone to seaward of a line of demarcation located not more than  
27 1,000 feet from the mean high water line.

28 "Bond" means any bond or note issued by an authority pursuant  
29 to the provisions of this act.

30 "Commissioner" means the Commissioner of the Department of  
31 Commerce and Economic Development.

32 "Construction" means the planning, designing, construction,  
33 reconstruction, rehabilitation, replacement, repair, extension,  
34 enlargement, improvement and betterment of a project, and includes  
35 the demolition, clearance and removal of buildings or structures on  
36 land acquired, held, leased or used for a project.

37 "Convention center facility" means any convention hall or center  
38 or like structure or building, and shall include all facilities,  
39 including commercial, office, community service, parking facilities  
40 and all property rights, easements and interests, and other facilities  
41 constructed for the accommodation and entertainment of tourists  
42 and visitors, constructed in conjunction with a convention center  
43 facility and forming reasonable appurtenances thereto but does not  
44 mean the Wildwood convention center facility as defined in this  
45 section.

46 "Tourism project" means the convention center facility or  
47 outdoor special events arena, or both, located in the territorial limits  
48 of the district, and any costs associated therewith but does not mean  
49 the Wildwood convention center facility as defined in this section.

1 "Cost" means all or any part of the expenses incurred in  
2 connection with the acquisition, construction and maintenance of  
3 any real property, lands, structures, real or personal property rights,  
4 rights-of-way, franchises, easements, and interests acquired or used  
5 for a project; any financing charges and reserves for the payment of  
6 principal and interest on bonds or notes; the expenses of  
7 engineering, appraisal, architectural, accounting, financial and legal  
8 services; and other expenses as may be necessary or incident to the  
9 acquisition, construction and maintenance of a project, the  
10 financing thereof and the placing of the project into operation.

11 "County" means a county of the sixth class.

12 "Director" means the Director of the Division of Taxation in the  
13 Department of the Treasury.

14 "Fund" means a Reserve Fund created pursuant to section 13 of  
15 P.L.1992, c.165 (C.40:54D-13).

16 "Outdoor special events arena" means a facility or structure for  
17 the holding outdoors of public events, entertainments, sporting  
18 events, concerts or similar activities, and shall include all facilities,  
19 property rights and interests, and all appurtenances reasonably  
20 related thereto, constructed for the accommodation and  
21 entertainment of tourists and visitors.

22 "Participant amusement" means a sporting activity or amusement  
23 the charge for which is exempt from taxation under the "Sales and  
24 Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.) by virtue of the  
25 participation of the patron in the activity or amusement, such as  
26 bowling alleys, swimming pools, water slides, miniature golf,  
27 boardwalk or carnival games and amusements, baseball batting  
28 cages, tennis courts, and fishing and sightseeing boats.

29 "Predominantly tourism related retail receipts" means:

30 a. The rent for every occupancy of a room or rooms in a hotel  
31 or transient accommodation subject to taxation pursuant to  
32 subsection (d) of section 3 of the "Sales and Use Tax Act,"  
33 P.L.1966, c.30 (C.54:32B-3);

34 b. Receipts from the sale of food and drink in or by restaurants,  
35 taverns, or other establishments in the district, or by caterers,  
36 including in the amount of such receipt any cover, minimum,  
37 entertainment or other charge made to patrons or customers, subject  
38 to taxation pursuant to subsection (c) of section 3 of the "Sales and  
39 Use Tax Act," P.L.1966, c.30 (C.54:32B-3) but excluding receipts  
40 from sales of food and beverages sold through coin operated  
41 vending machines; and

42 c. Admissions charges to or the use of any place of amusement  
43 or of any roof garden, cabaret or similar place, subject to taxation  
44 pursuant to subsection (e) of section 3 of the "Sales and Use Tax  
45 Act," P.L.1966, c.30 (C.54:32B-3).

46 "Obtained through a transient space marketplace" means [that  
47 payment for] <sup>1</sup>that<sup>1</sup> the <sup>1</sup>rental of the<sup>1</sup> accommodation is [made]  
48 <sup>1</sup>[accepted] <sup>1</sup>arranged<sup>1</sup> through a means provided by the

1 marketplace or travel agency, [either directly or indirectly,  
2 regardless of which person or entity receives the payment, and  
3 where the contracting for the accommodation is made through the  
4 marketplace or travel agency] regardless of whether payment for  
5 the accommodation is made through a means provided by the  
6 marketplace or travel agency.

7 "Professionally managed unit" means a room, group of rooms, or  
8 other living or sleeping space for the lodging of occupants in the  
9 State, that is offered for rent as a rental unit that does not share any  
10 living or sleeping space with any other rental unit, and that is  
11 directly or indirectly owned or controlled by a person offering for  
12 rent two or more other units during the calendar year.

13 "Purchaser" means any person purchasing or hiring property or  
14 services from another person, the receipts or charges from which  
15 are taxable by an ordinance authorized under P.L.1992, c.165  
16 (C.40:54D-1 et seq.).

17 "Residence" means a house, condominium, or other residential  
18 dwelling unit in a building or structure or part of a building or  
19 structure that is designed, constructed, leased, rented, let or hired  
20 out, or otherwise made available for use as a residence.

21 "Sports authority" means the New Jersey Sports and Exposition  
22 Authority established pursuant to P.L.1971, c.137 (C.5:10-1 et  
23 seq.).

24 "Tourism" means activities involved in providing and marketing  
25 services and products, including accommodations, for nonresidents  
26 and residents who travel to and in New Jersey for recreation and  
27 pleasure.

28 "Tourism assessment" means an assessment on the rent for every  
29 occupancy of a room or rooms in a hotel or transient  
30 accommodation subject to taxation pursuant to subsection (d) of  
31 section 3 of the "Sales and Use Tax Act," P.L.1966, c.30  
32 (C.54:32B-3).

33 "Tourism development activities" include operations of the  
34 authority to carry out its statutory duty to promote, advertise and  
35 market the district, including making beach operation offset  
36 payments.

37 "Tourism development fee" means a fee imposed by ordinance  
38 pursuant to section 15 of P.L.1992, c.165 (C.40:54D-15).

39 "Tourism improvement and development district" or "district"  
40 means an area within two or more contiguous municipalities within  
41 a county of the sixth class established pursuant to ordinance enacted  
42 by those municipalities, for the purposes of promoting the  
43 acquisition, construction, maintenance, operation and support of a  
44 tourism project, and to devote the revenue and the proceeds from  
45 taxes upon predominantly tourism related retail receipts and from  
46 tourism development fees to the purposes as herein defined.

47 "Tourist industry" means the industry consisting of private and  
48 public organizations which directly or indirectly provide services

1 and products to nonresidents and residents who travel to and in New  
2 Jersey for recreation and pleasure.

3 "Tourism lodging" means any dwelling unit, other than a  
4 dwelling unit in a hotel the rent for which is subject to taxation  
5 under the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et  
6 seq.), regardless of the form of ownership of the unit, rented with or  
7 without a lease, whether rented by the owner or by an agent for the  
8 owner.

9 "Transient accommodation" means a room, group of rooms, or  
10 other living or sleeping space for the lodging of occupants,  
11 including but not limited to residences or buildings used as  
12 residences, that is obtained through a transient space marketplace or  
13 is a professionally managed unit. "Transient accommodation" does  
14 not include: a hotel or hotel room; a room, group of rooms, or other  
15 living or sleeping space used as a place of assembly; a dormitory or  
16 other similar residential facility of an elementary or secondary  
17 school or a college or university; a hospital, nursing home, or other  
18 similar residential facility of a provider of services for the care,  
19 support and treatment of individuals that is licensed by the State; a  
20 campsite, cabin, lean-to, or other similar residential facility of a  
21 campground or an adult or youth camp; a furnished or unfurnished  
22 private residential property, including but not limited to  
23 condominiums, bungalows, single-family homes and similar living  
24 units, where no maid service, room service, linen changing service  
25 or other common hotel services are made available by the lessor and  
26 where the keys to the furnished or unfurnished private residential  
27 property, whether a physical key, access to a keyless locking  
28 mechanism, or other means of physical ingress to the furnished or  
29 unfurnished private residential property, are provided to the lessee  
30 at the location of an offsite real estate broker licensed by the New  
31 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or  
32 leases of real property with a term of at least 90 consecutive days.

33 "Transient space marketplace" means a marketplace or travel  
34 agency **【through which a person may】** that, in exchange for a fee,  
35 allows a person to offer transient accommodations to customers and  
36 through which customers may arrange for occupancies of transient  
37 accommodations. "Transient space marketplace" does not include a  
38 marketplace or travel agency that exclusively offers transient  
39 accommodations in the State owned by the owner of the  
40 marketplace or travel agency.

41 "Vendor" means a person selling or hiring property or services to  
42 another person, the receipts or charges from which are taxable by an  
43 ordinance authorized under P.L.1992, c.165 (C.40:54D-1 et seq.).

44 "Wildwood convention center facility" means the project  
45 authorized by paragraph (12) of subsection a. of section 6 of  
46 P.L.1971, c.137 (C.5:10-6).  
47 (cf: P.L.2019, c.235, s.11)

- 1       7. Section 2 of P.L.1966, c.30 (C.54:32B-2) is amended to read  
2 as follows:
- 3       2. Unless the context in which they occur requires otherwise,  
4 the following terms when used in this act shall mean:
- 5       (a) "Person" includes an individual, trust, partnership, limited  
6 partnership, limited liability company, society, association, joint  
7 stock company, corporation, public corporation or public authority,  
8 estate, receiver, trustee, assignee, referee, fiduciary and any other  
9 legal entity.
- 10       (b) "Purchase at retail" means a purchase by any person at a  
11 retail sale.
- 12       (c) "Purchaser" means a person to whom a sale of personal  
13 property is made or to whom a service is furnished.
- 14       (d) "Receipt" means the amount of the sales price of any  
15 tangible personal property, specified digital product or service  
16 taxable under this act.
- 17       (e) "Retail sale" means any sale, lease, or rental for any purpose,  
18 other than for resale, sublease, or subrent.
- 19       (1) For the purposes of this act a sale is for "resale, sublease, or  
20 subrent" if it is a sale (A) for resale either as such or as converted  
21 into or as a component part of a product produced for sale by the  
22 purchaser, including the conversion of natural gas into another  
23 intermediate or end product, other than electricity or thermal  
24 energy, produced for sale by the purchaser, (B) for use by that  
25 person in performing the services subject to tax under subsection  
26 (b) of section 3 where the property so sold becomes a physical  
27 component part of the property upon which the services are  
28 performed or where the property so sold is later actually transferred  
29 to the purchaser of the service in conjunction with the performance  
30 of the service subject to tax, (C) of telecommunications service to a  
31 telecommunications service provider for use as a component part of  
32 telecommunications service provided to an ultimate customer, or  
33 (D) to a person who receives by contract a product transferred  
34 electronically for further commercial broadcast, rebroadcast,  
35 transmission, retransmission, licensing, relicensing, distribution,  
36 redistribution or exhibition of the product, in whole or in part, to  
37 another person, other than rights to redistribute based on statutory  
38 or common law doctrine such as fair use.
- 39       (2) For the purposes of this act, the term "retail sale" includes:  
40 sales of tangible personal property to all contractors, subcontractors  
41 or repairmen of materials and supplies for use by them in erecting  
42 structures for others, or building on, or otherwise improving,  
43 altering, or repairing real property of others.
- 44       (3) (Deleted by amendment, P.L.2005, c.126).
- 45       (4) The term "retail sale" does not include:
- 46       (A) Professional, insurance, or personal service transactions  
47 which involve the transfer of tangible personal property as an  
48 inconsequential element, for which no separate charges are made.

1 (B) The transfer of tangible personal property to a corporation,  
2 solely in consideration for the issuance of its stock, pursuant to a  
3 merger or consolidation effected under the laws of New Jersey or  
4 any other jurisdiction.

5 (C) The distribution of property by a corporation to its  
6 stockholders as a liquidating dividend.

7 (D) The distribution of property by a partnership to its partners  
8 in whole or partial liquidation.

9 (E) The transfer of property to a corporation upon its  
10 organization in consideration for the issuance of its stock.

11 (F) The contribution of property to a partnership in  
12 consideration for a partnership interest therein.

13 (G) The sale of tangible personal property where the purpose of  
14 the vendee is to hold the thing transferred as security for the  
15 performance of an obligation of the seller.

16 (f) "Sale, selling or purchase" means any transfer of title or  
17 possession or both, exchange or barter, rental, lease or license to  
18 use or consume, conditional or otherwise, in any manner or by any  
19 means whatsoever for a consideration, or any agreement therefor,  
20 including the rendering of any service, taxable under this act, for a  
21 consideration or any agreement therefor.

22 (g) "Tangible personal property" means personal property that  
23 can be seen, weighed, measured, felt, or touched, or that is in any  
24 other manner perceptible to the senses. "Tangible personal  
25 property" includes electricity, water, gas, steam, and prewritten  
26 computer software including prewritten computer software  
27 delivered electronically.

28 (h) "Use" means the exercise of any right or power over tangible  
29 personal property, specified digital products, services to property or  
30 products, or services by the purchaser thereof and includes, but is  
31 not limited to, the receiving, storage or any keeping or retention for  
32 any length of time, withdrawal from storage, any distribution, any  
33 installation, any affixation to real or personal property, or any  
34 consumption of such property or products. Use also includes the  
35 exercise of any right or power over intrastate or interstate  
36 telecommunications and prepaid calling services. Use also includes  
37 the exercise of any right or power over utility service. Use also  
38 includes the derivation of a direct or indirect benefit from a service.

39 (i) "Seller" means a person making sales, leases or rentals of  
40 personal property or services.

41 (1) The term "seller" includes:

42 (A) A person making sales, leases or rentals of tangible personal  
43 property, specified digital products or services, the receipts from  
44 which are taxed by this act;

45 (B) A person maintaining a place of business in the State or  
46 having an agent maintaining a place of business in the State and  
47 making sales, whether at such place of business or elsewhere, to  
48 persons within the State of tangible personal property, specified  
49 digital products or services, the use of which is taxed by this act;

1 (C) A person who solicits business either by employees,  
2 independent contractors, agents or other representatives or by  
3 distribution of catalogs or other advertising matter and by reason  
4 thereof makes sales to persons within the State of tangible personal  
5 property, specified digital products or services, the use of which is  
6 taxed by this act.

7 A person making sales of tangible personal property, specified  
8 digital products, or services taxable under the "Sales and Use Tax  
9 Act," P.L.1966, c.30 (C.54:32B-1 et seq.) shall be presumed to be  
10 soliciting business through an independent contractor or other  
11 representative if the person making sales enters into an agreement  
12 with an independent contractor having physical presence in this  
13 State or other representative having physical presence in this State,  
14 for a commission or other consideration, under which the  
15 independent contractor or representative directly or indirectly refers  
16 potential customers, whether by a link on an internet website or  
17 otherwise, and the cumulative gross receipts from sales to  
18 customers in this State who were referred by all independent  
19 contractors or representatives that have this type of an agreement  
20 with the person making sales are in excess of \$10,000 during the  
21 preceding four quarterly periods ending on the last day of March,  
22 June, September, and December. This presumption may be rebutted  
23 by proof that the independent contractor or representative with  
24 whom the person making sales has an agreement did not engage in  
25 any solicitation in the State on behalf of the person that would  
26 satisfy the nexus requirements of the United States Constitution  
27 during the four quarterly periods in question. Nothing in this  
28 subparagraph shall be construed to narrow the scope of the terms  
29 independent contractor or other representative for purposes of any  
30 other provision of the "Sales and Use Tax Act," P.L.1966, c.30  
31 (C.54:32B-1 et seq.);

32 (D) Any other person making sales to persons within the State of  
33 tangible personal property, specified digital products or services,  
34 the use of which is taxed by this act, who may be authorized by the  
35 director to collect the tax imposed by this act;

36 (E) The State of New Jersey, any of its agencies,  
37 instrumentalities, public authorities, public corporations (including  
38 a public corporation created pursuant to agreement or compact with  
39 another state) or political subdivisions when such entity sells  
40 services or property of a kind ordinarily sold by private persons;

41 (F) (Deleted by amendment, P.L.2005, c.126);

42 (G) A person who sells, stores, delivers or transports energy to  
43 users or customers in this State whether by mains, lines or pipes  
44 located within this State or by any other means of delivery;

45 (H) A person engaged in collecting charges in the nature of  
46 initiation fees, membership fees or dues for access to or use of the  
47 property or facilities of a health and fitness, athletic, sporting or  
48 shopping club or organization;



- 1 (I) A person engaged in the business of parking, storing or  
2 garaging motor vehicles;
- 3 (J) A person making sales, leases, or rentals of tangible personal  
4 property, specified digital products, or taxable services who meets  
5 the criteria set forth in paragraph (1) or (2) of section 1 of P.L.2018,  
6 c.132 (C.54:32B-3.5); and
- 7 (K) A marketplace facilitator.
- 8 (2) In addition, when in the opinion of the director it is  
9 necessary for the efficient administration of this act to treat any  
10 salesman, representative, peddler or canvasser as the agent of the  
11 seller, distributor, supervisor or employer under whom the agent  
12 operates or from whom the agent obtains tangible personal property  
13 or a specified digital product sold by the agent or for whom the  
14 agent solicits business, the director may, in the director's discretion,  
15 treat such agent as the seller jointly responsible with the agent's  
16 principal, distributor, supervisor or employer for the collection and  
17 payment over of the tax. A person is an agent of a seller in all  
18 cases, but not limited to such cases, that: (A) the person and the  
19 seller have the relationship of a "related person" described pursuant  
20 to section 2 of P.L.1993, c.170 (C.54:10A-5.5); and (B) the seller  
21 and the person use an identical or substantially similar name,  
22 tradename, trademark, or goodwill, to develop, promote, or  
23 maintain sales, or the person and the seller pay for each other's  
24 services in whole or in part contingent upon the volume or value of  
25 sales, or the person and the seller share a common business plan or  
26 substantially coordinate their business plans, or the person provides  
27 services to, or that inure to the benefit of, the seller related to  
28 developing, promoting, or maintaining the seller's market.
- 29 (3) Notwithstanding any other provision of law or  
30 administrative action to the contrary, transient space marketplaces  
31 shall be required to collect and pay on behalf of persons engaged in  
32 the business of providing transient accommodations located in this  
33 State the tax for transactions obtained through the transient space  
34 marketplace. For not less than four years following the end of the  
35 calendar year in which the transaction occurred, the transient space  
36 marketplace shall maintain the following data for those transactions  
37 consummated through the transient space marketplace:
- 38 (A) The name of the person who provided the transient  
39 accommodation;
- 40 (B) The name of the customer who procured occupancy of the  
41 transient accommodation;
- 42 (C) The address, including any unit designation, of the transient  
43 accommodation;
- 44 (D) The dates and nightly rates for which the consumer procured  
45 occupancy of the transient accommodation;
- 46 (E) The municipal transient accommodation registration number,  
47 if applicable;
- 48 (F) A statement as to whether such booking services will be  
49 provided in connection with (i) short-term rental of the entirety of

1 such unit, (ii) short-term rental of part of such unit, but not the  
2 entirety of such unit, and/or (iii) short-term rental of the entirety of  
3 such unit, or part thereof, in which a non-short-term occupant will  
4 continue to occupy such unit for the duration of such short-term  
5 rental;

6 (G) The individualized name or number of each such  
7 advertisement or listing connected to such unit and the uniform  
8 resource locator (URL) for each such listing or advertisement,  
9 where applicable; and

10 (H) Such other information as the Division of Taxation may by  
11 rule require.

12 The Division of Taxation may audit transient space marketplaces  
13 as necessary to ensure data accuracy and enforce tax compliance.

14 (j) "Hotel" means a building or portion of a building which is  
15 regularly used and kept open as such for the lodging of guests.  
16 "Hotel" includes an apartment hotel, a motel, inn, and rooming or  
17 boarding house or club, whether or not meals are served, but does  
18 not include a transient accommodation.

19 (k) "Occupancy" means the use or possession or the right to the  
20 use or possession, of any room in a hotel or transient  
21 accommodation.

22 (l) "Occupant" means a person who, for a consideration, uses,  
23 possesses, or has the right to use or possess, any room in a hotel or  
24 transient accommodation under any lease, concession, permit, right  
25 of access, license to use or other agreement, or otherwise.

26 (m) "Permanent resident" means any occupant of any room or  
27 rooms in a hotel or transient accommodation for at least 90  
28 consecutive days shall be considered a permanent resident with  
29 regard to the period of such occupancy.

30 (n) "Room" means any room or rooms of any kind in any part or  
31 portion of a hotel or transient accommodation, which is available  
32 for or let out for any purpose other than a place of assembly.

33 (o) "Admission charge" means the amount paid for admission,  
34 including any service charge and any charge for entertainment or  
35 amusement or for the use of facilities therefor.

36 (p) "Amusement charge" means any admission charge, dues or  
37 charge of a roof garden, cabaret or other similar place.

38 (q) "Charge of a roof garden, cabaret or other similar place"  
39 means any charge made for admission, refreshment, service, or  
40 merchandise at a roof garden, cabaret or other similar place.

41 (r) "Dramatic or musical arts admission charge" means any  
42 admission charge paid for admission to a theater, opera house,  
43 concert hall or other hall or place of assembly for a live, dramatic,  
44 choreographic or musical performance.

45 (s) "Lessor" means any person who is the owner, licensee, or  
46 lessee of any premises, tangible personal property or a specified  
47 digital product which the person leases, subleases, or grants a  
48 license to use to other persons.

- 1 (t) "Place of amusement" means any place where any facilities  
2 for entertainment, amusement, or sports are provided.
- 3 (u) "Casual sale" means an isolated or occasional sale of an item  
4 of tangible personal property or a specified digital product by a  
5 person who is not regularly engaged in the business of making retail  
6 sales of such property or product where the item of tangible  
7 personal property or the specified digital product was obtained by  
8 the person making the sale, through purchase or otherwise, for the  
9 person's own use.
- 10 (v) "Motor vehicle" includes all vehicles propelled otherwise  
11 than by muscular power (excepting such vehicles as run only upon  
12 rails or tracks), trailers, semitrailers, house trailers, or any other  
13 type of vehicle drawn by a motor-driven vehicle, and motorcycles,  
14 designed for operation on the public highways.
- 15 (w) "Persons required to collect tax" or "persons required to  
16 collect any tax imposed by this act" includes: every seller of  
17 tangible personal property, specified digital products or services;  
18 every recipient of amusement charges; every operator of a hotel or  
19 transient accommodation; every transient space marketplace; every  
20 marketplace facilitator; every seller of a telecommunications  
21 service; every recipient of initiation fees, membership fees or dues  
22 for access to or use of the property or facilities of a health and  
23 fitness, athletic, sporting or shopping club or organization; and  
24 every recipient of charges for parking, storing or garaging a motor  
25 vehicle. Said terms shall also include any officer or employee of a  
26 corporation or of a dissolved corporation who as such officer or  
27 employee is under a duty to act for such corporation in complying  
28 with any requirement of this act and any member of a partnership.
- 29 (x) "Customer" includes: every purchaser of tangible personal  
30 property, specified digital products or services; every patron paying  
31 or liable for the payment of any amusement charge; every occupant  
32 of a room or rooms in a hotel or transient accommodation; every  
33 person paying charges in the nature of initiation fees, membership  
34 fees or dues for access to or use of the property or facilities of a  
35 health and fitness, athletic, sporting or shopping club or  
36 organization; and every purchaser of parking, storage or garaging a  
37 motor vehicle.
- 38 (y) "Property and services the use of which is subject to tax"  
39 includes: (1) all property sold to a person within the State, whether  
40 or not the sale is made within the State, the use of which property is  
41 subject to tax under section 6 or will become subject to tax when  
42 such property is received by or comes into the possession or control  
43 of such person within the State; (2) all services rendered to a person  
44 within the State, whether or not such services are performed within  
45 the State, upon tangible personal property or a specified digital  
46 product the use of which is subject to tax under section 6 or will  
47 become subject to tax when such property or product is distributed  
48 within the State or is received by or comes into possession or  
49 control of such person within the State; (3) intrastate, interstate, or

1 international telecommunications sourced to this State pursuant to  
2 section 29 of P.L.2005, c.126 (C.54:32B-3.4); (4) (Deleted by  
3 amendment, P.L.1995, c.184); (5) energy sold, exchanged or  
4 delivered in this State for use in this State; (6) utility service sold,  
5 exchanged or delivered in this State for use in this State; (7) mail  
6 processing services in connection with printed advertising material  
7 distributed in this State; (8) (Deleted by amendment, P.L.2005,  
8 c.126); and (9) services the benefit of which are received in this  
9 State.

10 (z) "Director" means the Director of the Division of Taxation in  
11 the State Department of the Treasury, or any officer, employee or  
12 agency of the Division of Taxation in the Department of the  
13 Treasury duly authorized by the director (directly, or indirectly by  
14 one or more redelegations of authority) to perform the functions  
15 mentioned or described in this act.

16 (aa) "Lease or rental" means any transfer of possession or control  
17 of tangible personal property for a fixed or indeterminate term for  
18 consideration. A "lease or rental" may include future options to  
19 purchase or extend.

20 (1) "Lease or rental" does not include:

21 (A) A transfer of possession or control of property under a  
22 security agreement or deferred payment plan that requires the  
23 transfer of title upon completion of the required payments;

24 (B) A transfer of possession or control of property under an  
25 agreement that requires the transfer of title upon completion of  
26 required payments and payment of an option price does not exceed  
27 the greater of \$100 or one percent of the total required payments; or

28 (C) Providing tangible personal property or a specified digital  
29 product along with an operator for a fixed or indeterminate period  
30 of time. A condition of this exclusion is that the operator is  
31 necessary for the equipment to perform as designed. For the  
32 purpose of this subparagraph, an operator must do more than  
33 maintain, inspect, or set-up the tangible personal property or  
34 specified digital product.

35 (2) "Lease or rental" does include agreements covering motor  
36 vehicles and trailers where the amount of consideration may be  
37 increased or decreased by reference to the amount realized upon  
38 sale or disposition of the property as defined in 26 U.S.C.  
39 s.7701(h)(1).

40 (3) The definition of "lease or rental" provided in this subsection  
41 shall be used for the purposes of this act regardless of whether a  
42 transaction is characterized as a lease or rental under generally  
43 accepted accounting principles, the federal Internal Revenue Code  
44 or other provisions of federal, state or local law.

45 (bb) (Deleted by amendment, P.L.2005, c.126).

46 (cc) "Telecommunications service" means the electronic  
47 transmission, conveyance, or routing of voice, data, audio, video, or  
48 any other information or signals to a point, or between or among  
49 points.

1 "Telecommunications service" shall include such transmission,  
2 conveyance, or routing in which computer processing applications  
3 are used to act on the form, code, or protocol of the content for  
4 purposes of transmission, conveyance, or routing without regard to  
5 whether such service is referred to as voice over Internet protocol  
6 services or is classified by the Federal Communications  
7 Commission as enhanced or value added.

8 "Telecommunications service" shall not include:

9 (1) (Deleted by amendment, P.L.2008, c.123);

10 (2) (Deleted by amendment, P.L.2008, c.123);

11 (3) (Deleted by amendment, P.L.2008, c.123);

12 (4) (Deleted by amendment, P.L.2008, c.123);

13 (5) (Deleted by amendment, P.L.2008, c.123);

14 (6) (Deleted by amendment, P.L.2008, c.123);

15 (7) data processing and information services that allow data to  
16 be generated, acquired, stored, processed, or retrieved and delivered  
17 by an electronic transmission to a purchaser where such purchaser's  
18 primary purpose for the underlying transaction is the processed data  
19 or information;

20 (8) installation or maintenance of wiring or equipment on a  
21 customer's premises;

22 (9) tangible personal property;

23 (10) advertising, including but not limited to directory  
24 advertising;

25 (11) billing and collection services provided to third parties;

26 (12) internet access service;

27 (13) radio and television audio and video programming services,  
28 regardless of the medium, including the furnishing of transmission,  
29 conveyance, and routing of such services by the programming  
30 service provider. Radio and television audio and video  
31 programming services shall include but not be limited to cable  
32 service as defined in section 47 U.S.C. s.522(6) and audio and video  
33 programming services delivered by commercial mobile radio  
34 service providers, as defined in section 47 C.F.R. 20.3;

35 (14) ancillary services; or

36 (15) digital products delivered electronically, including but not  
37 limited to software, music, video, reading materials, or ringtones.

38 For the purposes of this subsection:

39 "ancillary service" means a service that is associated with or  
40 incidental to the provision of telecommunications services,  
41 including but not limited to detailed telecommunications billing,  
42 directory assistance, vertical service, and voice mail service;

43 "conference bridging service" means an ancillary service that links  
44 two or more participants of an audio or video conference call and  
45 may include the provision of a telephone number. Conference  
46 bridging service does not include the telecommunications services  
47 used to reach the conference bridge;

- 1 "detailed telecommunications billing service" means an ancillary  
2 service of separately stating information pertaining to individual  
3 calls on a customer's billing statement;
- 4 "directory assistance" means an ancillary service of providing  
5 telephone number information or address information or both;
- 6 "vertical service" means an ancillary service that is offered in  
7 connection with one or more telecommunications services, which  
8 offers advanced calling features that allow customers to identify  
9 callers and to manage multiple calls and call connections, including  
10 conference bridging services; and
- 11 "voice mail service" means an ancillary service that enables the  
12 customer to store, send, or receive recorded messages. Voice mail  
13 service does not include any vertical service that a customer may be  
14 required to have to utilize the voice mail service.
- 15 (dd) (1) "Intrastate telecommunications" means a  
16 telecommunications service that originates in one United States  
17 state or a United States territory or possession or federal district,  
18 and terminates in the same United States state or United States  
19 territory or possession or federal district.
- 20 (2) "Interstate telecommunications" means a  
21 telecommunications service that originates in one United States  
22 state or a United States territory or possession or federal district,  
23 and terminates in a different United States state or United States  
24 territory or possession or federal district.
- 25 (3) "International telecommunications" means a  
26 telecommunications service that originates or terminates in the  
27 United States and terminates or originates outside the United States,  
28 respectively. "United States" includes the District of Columbia or a  
29 United States territory or possession.
- 30 (ee) (Deleted by amendment, P.L.2008, c.123)
- 31 (ff) "Natural gas" means any gaseous fuel distributed through a  
32 pipeline system.
- 33 (gg) "Energy" means natural gas or electricity.
- 34 (hh) "Utility service" means the transportation or transmission of  
35 natural gas or electricity by means of mains, wires, lines or pipes, to  
36 users or customers.
- 37 (ii) "Self-generation unit" means a facility located on the user's  
38 property, or on property purchased or leased from the user by the  
39 person owning the self-generation unit and such property is  
40 contiguous to the user's property, which generates electricity to be  
41 used only by that user on the user's property and is not transported  
42 to the user over wires that cross a property line or public  
43 thoroughfare unless the property line or public thoroughfare merely  
44 bifurcates the user's or self-generation unit owner's otherwise  
45 contiguous property.
- 46 (jj) "Co-generation facility" means a facility the primary  
47 purpose of which is the sequential production of electricity and  
48 steam or other forms of useful energy which are used for industrial  
49 or commercial heating or cooling purposes and which is designated

1 by the Federal Energy Regulatory Commission, or its successor, as  
2 a "qualifying facility" pursuant to the provisions of the "Public  
3 Utility Regulatory Policies Act of 1978," Pub.L.95-617.

4 (kk) "Non-utility" means a company engaged in the sale,  
5 exchange or transfer of natural gas that was not subject to the  
6 provisions of P.L.1940, c.5 (C.54:30A-49 et seq.) prior to  
7 December 31, 1997.

8 (ll) "Pre-paid calling service" means the right to access  
9 exclusively telecommunications services, which shall be paid for in  
10 advance and which enables the origination of calls using an access  
11 number or authorization code, whether manually or electronically  
12 dialed, and that is sold in predetermined units or dollars of which  
13 the number declines with use in a known amount.

14 (mm) "Mobile telecommunications service" means the same as  
15 that term is defined in the federal "Mobile Telecommunications  
16 Sourcing Act," 4 U.S.C. s.124 (Pub.L.106-252).

17 (nn) (Deleted by amendment, P.L.2008, c.123)

18 (oo) (1) "Sales price" is the measure subject to sales tax and  
19 means the total amount of consideration, including cash, credit,  
20 property, and services, for which personal property or services are  
21 sold, leased, or rented, valued in money, whether received in money  
22 or otherwise, without any deduction for the following:

23 (A) The seller's cost of the property sold;

24 (B) The cost of materials used, labor or service cost, interest,  
25 losses, all costs of transportation to the seller, all taxes imposed on  
26 the seller, and any other expense of the seller;

27 (C) Charges by the seller for any services necessary to complete  
28 the sale;

29 (D) Delivery charges;

30 (E) (Deleted by amendment, P.L.2011, c.49); and

31 (F) (Deleted by amendment, P.L.2008, c.123).

32 (2) "Sales price" does not include:

33 (A) Discounts, including cash, term, or coupons that are not  
34 reimbursed by a third party, that are allowed by a seller and taken  
35 by a purchaser on a sale;

36 (B) Interest, financing, and carrying charges from credit  
37 extended on the sale of personal property or services, if the amount  
38 is separately stated on the invoice, bill of sale, or similar document  
39 given to the purchaser;

40 (C) Any taxes legally imposed directly on the consumer that are  
41 separately stated on the invoice, bill of sale, or similar document  
42 given to the purchaser;

43 (D) The amount of sales price for which food stamps have been  
44 properly tendered in full or part payment pursuant to the federal  
45 Food Stamp Act of 1977, Pub.L.95-113 (7 U.S.C. s.2011 et seq.); or

46 (E) Credit for any trade-in of property of the same kind accepted  
47 in part payment and intended for resale if the amount is separately  
48 stated on the invoice, bill of sale, or similar document given to the  
49 purchaser.

- 1 (3) "Sales price" includes consideration received by the seller  
2 from third parties if:
- 3 (A) The seller actually receives consideration from a party other  
4 than the purchaser and the consideration is directly related to a price  
5 reduction or discount on the sale;
- 6 (B) The seller has an obligation to pass the price reduction or  
7 discount through to the purchaser;
- 8 (C) The amount of the consideration attributable to the sale is  
9 fixed and determinable by the seller at the time of the sale of the  
10 item to the purchaser; and
- 11 (D) One of the following criteria is met:
- 12 (i) the purchaser presents a coupon, certificate, or other  
13 documentation to the seller to claim a price reduction or discount  
14 where the coupon, certificate, or documentation is authorized,  
15 distributed, or granted by a third party with the understanding that  
16 the third party will reimburse any seller to whom the coupon,  
17 certificate, or documentation is presented;
- 18 (ii) the purchaser identifies himself to the seller as a member of  
19 a group or organization entitled to a price reduction or discount;  
20 provided however, that a preferred customer card that is available to  
21 any patron does not constitute membership in such a group; or
- 22 (iii) the price reduction or discount is identified as a third party  
23 price reduction or discount on the invoice received by the purchaser  
24 or on a coupon, certificate, or other documentation presented by the  
25 purchaser.
- 26 (4) In the case of a bundled transaction that includes a  
27 telecommunications service, an ancillary service, internet access, or  
28 an audio or video programming service, if the price is attributable to  
29 products that are taxable and products that are nontaxable, the  
30 portion of the price attributable to the nontaxable products is  
31 subject to tax unless the provider can identify by reasonable and  
32 verifiable standards such portion from its books and records that are  
33 kept in the regular course of business for other purposes, including  
34 non-tax purposes.
- 35 (pp) "Purchase price" means the measure subject to use tax and  
36 has the same meaning as "sales price."
- 37 (qq) "Sales tax" means the tax imposed on certain transactions  
38 pursuant to the provisions of the "Sales and Use Tax Act,"  
39 P.L.1966, c.30 (C.54:32B-1 et seq.).
- 40 (rr) "Delivery charges" means charges by the seller for  
41 preparation and delivery to a location designated by the purchaser  
42 of personal property or services including, but not limited to,  
43 transportation, shipping, postage, handling, crating, and packing. If  
44 a shipment includes both exempt and taxable property, the seller  
45 should allocate the delivery charge by using: (1) a percentage based  
46 on the total sales price of the taxable property compared to the total  
47 sales price of all property in the shipment; or (2) a percentage based  
48 on the total weight of the taxable property compared to the total  
49 weight of all property in the shipment. The seller shall tax the



1 percentage of the delivery charge allocated to the taxable property  
2 but is not required to tax the percentage allocated to the exempt  
3 property.

4 (ss) "Direct mail" means printed material delivered or  
5 distributed by United States mail or other delivery service to a mass  
6 audience or to addresses on a mailing list provided by the purchaser  
7 or at the direction of the purchaser in cases in which the cost of the  
8 items are not billed directly to the recipients. "Direct mail"  
9 includes tangible personal property supplied directly or indirectly  
10 by the purchaser to the direct mail seller for inclusion in the  
11 package containing the printed material. "Direct mail" does not  
12 include multiple items of printed material delivered to a single  
13 address.

14 (tt) "Streamlined Sales and Use Tax Agreement" means the  
15 agreement entered into as governed and authorized by the "Uniform  
16 Sales and Use Tax Administration Act," P.L.2001, c.431  
17 (C.54:32B-44 et seq.).

18 (uu) "Alcoholic beverages" means beverages that are suitable for  
19 human consumption and contain one-half of one percent or more of  
20 alcohol by volume.

21 (vv) (Deleted by amendment, P.L.2011, c.49)

22 (ww) "Landscaping services" means services that result in a  
23 capital improvement to land other than structures of any kind  
24 whatsoever, such as: seeding, sodding or grass plugging of new  
25 lawns; planting trees, shrubs, hedges, plants; and clearing and  
26 filling land.

27 (xx) "Investigation and security services" means:

28 (1) investigation and detective services, including detective  
29 agencies and private investigators, and fingerprint, polygraph,  
30 missing person tracing and skip tracing services;

31 (2) security guard and patrol services, including bodyguard and  
32 personal protection, guard dog, guard, patrol, and security services;

33 (3) armored car services; and

34 (4) security systems services, including security, burglar, and  
35 fire alarm installation, repair or monitoring services.

36 (yy) "Information services" means the furnishing of information  
37 of any kind, which has been collected, compiled, or analyzed by the  
38 seller, and provided through any means or method, other than  
39 personal or individual information which is not incorporated into  
40 reports furnished to other people.

41 (zz) "Specified digital product" means an electronically  
42 transferred digital audio-visual work, digital audio work, or digital  
43 book; provided however, that a digital code which provides a  
44 purchaser with a right to obtain the product shall be treated in the  
45 same manner as a specified digital product.

46 (aaa) "Digital audio-visual work" means a series of related  
47 images which, when shown in succession, impart an impression of  
48 motion, together with accompanying sounds, if any.

- 1 (bbb) "Digital audio work" means a work that results from the  
2 fixation of a series of musical, spoken, or other sounds, including a  
3 ringtone.
- 4 (ccc) "Digital book" means a work that is generally recognized  
5 in the ordinary and usual sense as a book.
- 6 (ddd) "Transferred electronically" means obtained by the  
7 purchaser by means other than tangible storage media.
- 8 (eee) "Ringtone" means a digitized sound file that is  
9 downloaded onto a device and that may be used to alert the  
10 purchaser with respect to a communication.
- 11 (fff) "Residence" means a house, condominium, or other  
12 residential dwelling unit in a building or structure or part of a  
13 building or structure that is designed, constructed, leased, rented, let  
14 or hired out, or otherwise made available for use as a residence.
- 15 (ggg) "Transient accommodation" means a room, group of  
16 rooms, or other living or sleeping space for the lodging of  
17 occupants, including but not limited to residences or buildings used  
18 as residences, that is obtained through a transient space marketplace  
19 or is a professionally managed unit. "Transient accommodation"  
20 does not include: a hotel or hotel room; a room, group of rooms, or  
21 other living or sleeping space used as a place of assembly; a  
22 dormitory or other similar residential facility of an elementary or  
23 secondary school or a college or university; a hospital, nursing  
24 home, or other similar residential facility of a provider of services  
25 for the care, support and treatment of individuals that is licensed by  
26 the State; a campsite, cabin, lean-to, or other similar residential  
27 facility of a campground or an adult or youth camp; a furnished or  
28 unfurnished private residential property, including but not limited to  
29 condominiums, bungalows, single-family homes and similar living  
30 units, where no maid service, room service, linen changing service  
31 or other common hotel services are made available by the lessor and  
32 where the keys to the furnished or unfurnished private residential  
33 property, whether a physical key, access to a keyless locking  
34 mechanism, or other means of physical ingress to the furnished or  
35 unfurnished private residential property, are provided to the lessee  
36 at the location of an offsite real estate broker licensed by the New  
37 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or  
38 leases of real property with a term of at least 90 consecutive days.
- 39 (hhh) "Transient space marketplace" means a marketplace or  
40 travel agency **【through which a person may】** that, in exchange for a  
41 fee, allows a person to offer transient accommodations to customers  
42 and through which customers may arrange for occupancies of  
43 transient accommodations. "Transient space marketplace" does not  
44 include a marketplace or travel agency that exclusively offers  
45 transient accommodations in the State owned by the owner of the  
46 marketplace or travel agency.
- 47 (iii) "Professionally managed unit" means a room, group of  
48 rooms, or other living or sleeping space for the lodging of  
49 occupants in the State, that is offered for rent as a rental unit that

1 does not share any living or sleeping space with any other rental  
2 unit, and that is directly or indirectly owned or controlled by a  
3 person offering for rent two or more other units during the calendar  
4 year.

5 (jjj) "Obtained through a transient space marketplace" means  
6 **【that payment for】** <sup>1</sup>that the <sup>1</sup>rental of the accommodation is  
7 **【made】** <sup>1</sup>**【accepted】** arranged<sup>1</sup> through a means provided by the  
8 marketplace or travel agency, **【either directly or indirectly,**  
9 regardless of which person or entity receives the payment, and  
10 where the contracting for the accommodation is made through the  
11 marketplace or travel agency**】** regardless of whether payment for  
12 the accommodation is made through a means provided by the  
13 marketplace or travel agency.

14 (cf: P.L.2019, c.235, s.13)

15

16 8. This act shall take effect immediately.