

[First Reprint]

SENATE, No. 2347

STATE OF NEW JERSEY
217th LEGISLATURE

INTRODUCED JUNE 9, 2016

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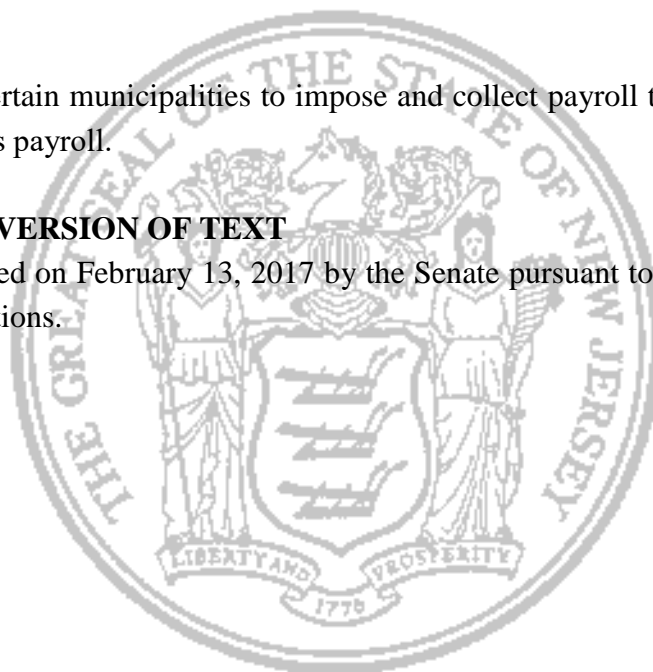
Assemblywoman Tucker

SYNOPSIS

Permits certain municipalities to impose and collect payroll tax of up to 1% of employer's payroll.

CURRENT VERSION OF TEXT

As amended on February 13, 2017 by the Senate pursuant to the Governor's recommendations.



(Sponsorship Updated As Of: 12/20/2016)

1 AN ACT concerning the payroll tax levied by certain municipalities
2 and amending P.L.1970, c.326.

3

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

6

7 1. Section 15 of P.L.1970, c.326 (C.40:48C-15) is amended to
8 read as follows:

9 15. Any municipality may by ordinance impose and collect an
10 employer payroll tax for general municipal purposes of the
11 municipality at a rate of up to 1% of the employer's payroll. ¹Any
12 reduction in the employer payroll tax while the municipality is in
13 receipt of transitional aid shall be subject to approval by the
14 Department of Community Affairs.¹

15 (cf: P.L.1970, c.326, s.15)

16

17 2. This act shall take effect immediately.

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:

¹Senate amendments adopted in accordance with Governor's recommendations February 13, 2017.