

[First Reprint]

ASSEMBLY, No. 1753

STATE OF NEW JERSEY
218th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2018 SESSION

Sponsored by:

Assemblywoman ANNETTE QUIJANO

District 20 (Union)

Assemblywoman VALERIE VAINIERI HUTTLE

District 37 (Bergen)

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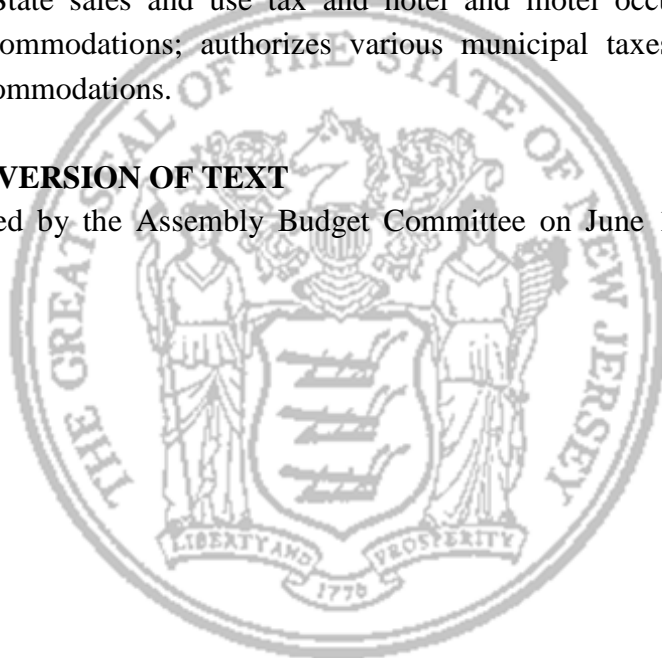
Assemblyman Gusciora and Assemblywoman Tucker

SYNOPSIS

Imposes State sales and use tax and hotel and motel occupancy fee on transient accommodations; authorizes various municipal taxes and fees on transient accommodations.

CURRENT VERSION OF TEXT

As reported by the Assembly Budget Committee on June 18, 2018, with amendments.



(Sponsorship Updated As Of: 6/22/2018)

1 AN ACT imposing the State sales and use tax and hotel and motel
2 occupancy fee on transient accommodations and authorizing
3 various municipal taxes and fees on transient accommodations,
4 amending various parts of the statutory law, and supplementing
5 P.L.1966, c.30 (C.54:32B-1 et seq.).
6

7 **BE IT ENACTED** by the Senate and General Assembly of the State
8 of New Jersey:
9

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

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

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

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

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

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

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

33 "Transient accommodation" means a room, group of rooms, or
34 other living or sleeping space for the lodging of occupants,
35 including but not limited to residences or buildings used as
36 residences. "Transient accommodation" does not include: a hotel or
37 hotel room; a room, group of rooms, or other living or sleeping
38 space used as a place of assembly; a dormitory or other similar
39 residential facility of an elementary or secondary school or a
40 college or university; a hospital, nursing home, or other similar
41 residential facility of a provider of services for the care, support and
42 treatment of individuals that is licensed by the State; a campsite,
43 cabin, lean-to, or other similar residential facility of a campground
44 or an adult or youth camp; ¹**[or]**¹ a furnished or unfurnished private

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:

¹Assembly ABU committee amendments adopted June 18, 2018.

1 residential property, including but not limited to condominiums,
2 bungalows, single-family homes and similar living units, where no
3 maid service, room service, linen changing service or other
4 common hotel services are made available by the lessor and where
5 the keys to the furnished or unfurnished private residential property,
6 whether a physical key, access to a keyless locking mechanism, or
7 other means of physical ingress to the furnished or unfurnished
8 private residential property, are provided to the lessee at the
9 location of an offsite real estate broker licensed by the New Jersey
10 Real Estate Commission pursuant to R.S.45:15-1 et seq ¹. ; or leases
11 of real property with a term of at least 90 consecutive days¹.

12 “Transient space marketplace” means an online marketplace
13 through which a person may offer transient accommodations or
14 hotel rooms to individuals. A “transient space marketplace” allows
15 transient accommodations or hotel rooms to be advertised or listed
16 through an online marketplace ¹【and】 in exchange for consideration
17 or¹ provides a means for a customer to arrange for the occupancy of
18 the transient accommodation or hotel room in exchange for
19 consideration ¹【directly through the online marketplace】. A
20 ‘transient space marketplace’ shall not include an online
21 marketplace operated by or on behalf of a hotel or hotel corporation
22 that facilitates customer occupancy solely for the hotel or hotel
23 corporation’s owned or managed hotels and franchisees.¹
24 (cf: P.L.2015, c.72, s.27)

25
26 2. Section 85 of P.L.2015, c.19 (C.5:10A-85) is amended to
27 read as follows:

28 85. a. Beginning on the first day of the first month next
29 following the enactment of P.L.2015 c.19 (C.5:10A-1 et al.), there
30 is imposed a Meadowlands regional hotel use assessment on the
31 rent for the occupancy of every room in every hotel or transient
32 accommodation located in the Meadowlands district, including any
33 hotels located on land owned by the State. The assessment imposed
34 under this subsection shall be 3% of the rent charged for every
35 occupancy of a room or rooms in a hotel or transient
36 accommodation subject to taxation pursuant to subsection (d) of
37 section 3 of P.L.1966, c.30 (C.54:32B-3), and shall be paid to the
38 Director of the Division of Taxation by each person required to
39 collect the tax not later than the 10th day of each month based on
40 the occupancy of rooms in that hotel or transient accommodation
41 during the previous calendar month.

42 b. In carrying out the provisions of subsection a. of this
43 section, the director shall have all of the powers and authority
44 granted in P.L.1966, c.30 (C.54:32B-1 et seq.). The tax shall be
45 filed and paid in a manner prescribed by the Director of the
46 Division of Taxation. The director shall promulgate such rules and

1 regulations as the director determines are necessary to effectuate the
2 provisions of this section.

3 Each person required to collect the assessment shall be
4 personally liable for the assessment imposed, collected, or required
5 to be paid, collected, or remitted under this section. Any such
6 person shall have the same right in respect to collecting the fee from
7 that person's customer or in respect to non-payment of the fee by
8 the customer as if the fee were a part of the purchase price of the
9 occupancy or rent, as the case may be, and payable at the same
10 time; provided, however, that the director shall be joined as a party
11 in any action or proceeding brought to collect the fee.

12 ¹[Notwithstanding any other provision of this section to the
13 contrary, the director may enter into an agreement with the owner
14 or operator of a transient space marketplace for the purpose of
15 collection and payment of the tax for transactions solely
16 consummated through the transient space marketplace. Upon
17 entering an agreement with the owner or operator of a transient
18 space marketplace, the director may waive the responsibility of a
19 person engaged in the business of providing transient
20 accommodations or hotel rooms to collect and pay the tax. The
21 owner or operator of the transient space marketplace shall agree to
22 be personally liable for the collection and payment of the tax on
23 behalf of a person engaged in the business of providing transient
24 accommodations or hotel rooms.]

25 Notwithstanding any other provision of law or administrative
26 action to the contrary, transient space marketplaces shall be
27 required to collect and pay on behalf of persons engaged in the
28 business of providing transient accommodations or hotel rooms
29 located in this State the tax for transactions solely consummated
30 through the transient space marketplace. For not less than three
31 years following the end of the calendar year in which the
32 transaction occurred, the transient space marketplace shall maintain
33 and provide, on a quarterly basis, the Division of Taxation with the
34 following data for those transactions consummated through the
35 transient space marketplace:

36 (1) The name of the person who provided the transient
37 accommodation or hotel room;

38 (2) The name of the customer who procured occupancy of the
39 transient accommodation or hotel room;

40 (3) The address, including any unit designation, of the transient
41 accommodation or hotel room;

42 (4) The dates and nightly rates for which the consumer procured
43 occupancy of the transient accommodation or hotel room;

44 (5) The municipal transient accommodation registration number,
45 if applicable;

46 (6) A statement as to whether such booking services will be
47 provided in connection with (i) short-term rental of the entirety of
48 such unit, (ii) short-term rental of part of such unit, but not the
49 entirety of such unit, and/or (iii) short-term rental of the entirety of

1 such unit, or part thereof, in which a non-short-term occupant will
2 continue to occupy such unit for the duration of such short-term
3 rental;

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

8 (8) Such other information as the Division of Taxation may by
9 rule require.

10 The Division of Taxation shall audit transient space marketplaces as
11 necessary to ensure data accuracy and enforce tax compliance.¹

12 For purposes of this section, "person" includes: an individual,
13 partnership, corporation, or an officer, director, stockholder, or
14 employee of a corporation, or a member or employee of a
15 partnership, who as such officer, director, stockholder, employee, or
16 member is under the duty to perform the act in respect of which the
17 violation occurs.

18 An assessment imposed under this section shall be in addition to
19 any other tax or fee imposed pursuant to statute or local ordinance
20 or resolution by any governmental entity.

21 c. Assessment revenue shall be collected by the Director of the
22 Division of Taxation and shall be deposited by the Director of the
23 Division of Taxation into the intermunicipal account established
24 pursuant to section 53 of P.L.2015, c.19 (C.5:10A-53), and shall be
25 used to pay meadowlands adjustment payments to municipalities in
26 the Meadowlands district pursuant to the provisions of sections 1
27 through 68 of P.L.2015, c.19 (C.5:10A-1 et seq.). If in any year,
28 assessment revenue in the intermunicipal account exceeds the
29 amount necessary to pay meadowlands adjustment payments to
30 municipalities in the Meadowlands district, that remaining
31 assessment revenue may be used for the purposes set forth in
32 subsection e. of this section.

33 d. In the event sufficient assessment revenue is unavailable in
34 any year to pay all of the required meadowlands adjustment
35 payments to municipalities in the Meadowlands district, the State
36 Treasurer shall provide the commission with such funds as may be
37 necessary to make all of the required payments to those
38 municipalities.

39 e. In the event that in any year, after the required meadowlands
40 adjustment payments have been made to municipalities in the
41 Meadowlands district, assessment revenue remains in the
42 intermunicipal account, that remaining assessment revenue may be
43 used in that year for the following purposes:

44 (1) the commission may perform projects in the areas of flood
45 control, traffic, renewable energy, or other infrastructure
46 improvement projects and utilize monies from the project fund for
47 property acquisition, demolition, clearance, removal, relocation,
48 renovation, alteration, construction, reconstruction, installation, or

1 repair of a structure or improvement, and the costs associated
2 therewith including the costs of appraisal, economic and
3 environmental analyses or engineering, planning, design,
4 architectural, surveying, or other professional services;

5 (2) the commission may expend funds towards the promotion of
6 the Meadowlands district as a tourism destination;

7 (3) the commission may fund the acquisition of property for the
8 purpose of open space preservation and the costs associated
9 therewith including the costs of appraisal, economic and
10 environmental analyses or engineering, surveying, or other
11 professional services; or

12 (4) the commission may fund the creation of parks and other
13 recreational facilities and the costs associated therewith, including
14 the costs of appraisal, economic and environmental analyses or
15 engineering planning, design, architectural, surveying, or other
16 professional services.

17 Not later than the first day of the third month next following the
18 enactment of P.L.2015, c.19 (C.5:10A-1 et al.) and pursuant to the
19 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et
20 seq.), the commission shall adopt, by resolution, standards for the
21 disbursement in any year of any remaining assessment revenue for
22 projects and uses set forth in subsection e. of this section.

23 f. Terms used in this section shall have the meaning given
24 those terms pursuant to section 2 of P.L.1966, c.30 (C.54:32B-2).
25 (cf: P.L.2015, c.72, s.28)

26

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

29 3. As used in this act:

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

33 "Developer" means any person or entity, whether public or
34 private, including a State entity, that proposes to undertake a project
35 pursuant to a development agreement.

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

39 "Eligible municipality" means a municipality: (1) in which is
40 located part of an urban enterprise zone that has been designated
41 pursuant to P.L.1983, c.303 (C.52:27H-60 et seq.) or any
42 supplement thereto; and (2) which has a population greater than
43 25,000 and less than 29,000 according to the latest federal decennial
44 census in a county of the third class with a population density
45 greater than 295 and less than 304 persons per square mile
46 according to the latest federal decennial census.

47 "Infrastructure improvements" means the construction or
48 rehabilitation of any street, highway, utility, transportation or

1 parking facilities, or other similar improvements; the acquisition of
2 any interest in land as necessary or convenient for the acquisition of
3 any right-of-way or other easement for the purpose of constructing
4 infrastructure improvements; the acquisition, construction or
5 reconstruction of land and site improvements, including demolition,
6 clearance, removal, construction, reconstruction, fill, environmental
7 enhancement or abatement, or other site preparation for
8 development of a sports and entertainment district.

9 "Project" means a sports and entertainment facility and may
10 include infrastructure improvements that are associated with the
11 sports and entertainment facility.

12 "Project cost" means the cost of a project, including the
13 financing, acquisition, development, construction, redevelopment,
14 rehabilitation, reconstruction and improvement costs thereof,
15 financing costs and the administrative costs, including any
16 administrative costs of the authority if bonds are issued pursuant to
17 section 16 of P.L.2007, c.30 (C.34:1B-205) and incurred in
18 connection with a sports and entertainment facility which is
19 financed, in whole or in part, by the revenues dedicated by a
20 municipality to a project as authorized pursuant to section 5 of
21 P.L.2007, c.30 (C.34:1B-194).

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

26 "Sports and entertainment facility" means any privately or
27 publicly owned or operated facility located in a sports and
28 entertainment district that is used primarily for sports contests,
29 entertainment, or both, such as a theater, stadium, museum, arena,
30 automobile racetrack, or other place where performances, concerts,
31 exhibits, games or contests are held.

32 "State Treasurer" or "treasurer" means the treasurer of the State
33 of New Jersey.

34 "Transient accommodation" means a room, group of rooms, or
35 other living or sleeping space for the lodging of occupants,
36 including but not limited to residences or buildings used as
37 residences. "Transient accommodation" does not include: a hotel or
38 hotel room; a room, group of rooms, or other living or sleeping
39 space used as a place of assembly; a dormitory or other similar
40 residential facility of an elementary or secondary school or a
41 college or university; a hospital, nursing home, or other similar
42 residential facility of a provider of services for the care, support and
43 treatment of individuals that is licensed by the State; a campsite,
44 cabin, lean-to, or other similar residential facility of a campground
45 or an adult or youth camp; ¹**[or]**¹ a furnished or unfurnished private
46 residential property, including but not limited to condominiums,
47 bungalows, single-family homes and similar living units, where no
48 maid service, room service, linen changing service or other

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

9 “Transient space marketplace” means an online marketplace
10 through which a person may offer transient accommodations or
11 hotel rooms to individuals. A “transient space marketplace” allows
12 transient accommodations or hotel rooms to be advertised or listed
13 through an online marketplace ¹ **[and]** in exchange for consideration
14 or ¹ provides a means for a customer to arrange for the occupancy of
15 the transient accommodation or hotel room in exchange for
16 consideration ¹ **[directly through the online marketplace].** A
17 ‘transient space marketplace’ shall not include an online
18 marketplace operated by or on behalf of a hotel or hotel corporation
19 that facilitates customer occupancy solely for the hotel or hotel
20 corporation’s owned or managed hotels and franchisees. ¹

21 (cf: P.L.2017, c.30, s.3)

22

23 4. Section 5 of P.L.2007, c.30 (C.34:1B-194) is amended to
24 read as follows:

25 5. The governing body of a municipality that establishes a
26 sports and entertainment district may, as part of the ordinance
27 establishing the district: impose one or more of the taxes
28 enumerated in subsection a. of this section; dedicate some or all of
29 those taxes; and dedicate some or all of the taxes enumerated in
30 subsection b. of this section solely for the purposes of financing the
31 project costs of a sports and entertainment facility for the life of the
32 project, as appropriate, except that none of the taxes enumerated in
33 subsection a. or b. of this section shall be imposed or dedicated for
34 a period of more than 30 years.

35 a. The municipality may, by ordinance, impose any or all of the
36 following:

37 (1) a tax at the rate of 2% on the receipts from every sale within
38 the district of tangible personal property subject to taxation
39 pursuant to subsection (a) of section 3 of P.L.1966, c.30 (C.54:32B-
40 3);

41 (2) a tax at the rate of 2% on the receipts from every sale within
42 the district of food and drink subject to taxation pursuant to
43 subsection (c) of section 3 of P.L.1966, c.30 (C.54:32B-3);

44 (3) a tax at the rate of 2% on charges of rent for every
45 occupancy of a room or rooms in a hotel or transient
46 accommodation located within the district and subject to taxation

1 pursuant to subsection (d) of section 3 of P.L.1966, c.30 (C.54:32B-
2 3); or

3 (4) a tax at the rate of 2% on the admission charge to a place of
4 amusement within the district and subject to taxation pursuant to
5 subsection (e) of section 3 of P.L.1966, c.30 (C.54:32B-3).

6 b. The municipality may dedicate, by ordinance, any hotel and
7 motel occupancy tax revenues collected within the district that the
8 municipality is authorized to impose pursuant to section 3 of
9 P.L.2003, c.114 (C.40:48F-1) and, at the discretion of the
10 municipality, an additional charge of 2%.

11 c. A tax imposed under subsection a. of this section shall be in
12 addition to any other tax or fee imposed pursuant to statute or local
13 ordinance or resolution by any governmental entity upon the same
14 transaction.

15 d. A copy of an ordinance adopted pursuant to section 4 of
16 P.L.2007, c.30 (C.34:1B-193) shall be transmitted upon adoption or
17 amendment thereof to the State Treasurer. An ordinance so adopted
18 or any amendment thereto shall provide that the tax provisions of
19 the ordinance or any amendment to the tax provisions shall take
20 effect on the first day of the first full month occurring 90 days after
21 the date of transmittal to the State Treasurer.

22 e. A municipality that creates a district pursuant to section 4 of
23 P.L.2007, c.30 (C.34:1B-193), which overlaps, in whole or in part,
24 with an urban enterprise zone in which the receipts of certain sales
25 are exempt to the extent of 50% of the tax imposed under the "Sales
26 and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.), pursuant to
27 section 21 of P.L.1983, c.303 (C.52:27H-80), shall continue to
28 administer those sales tax revenues collected within the designated
29 urban enterprise zone as otherwise provided pursuant to P.L.1983,
30 c.303 (C.52:27H-60 et seq.).

31 (cf: P.L.2007, c.30, s.5)

32

33 5. Section 7 of P.L.2007, c.30 (C.34:1B-196) is amended to
34 read as follows:

35 7. a. A tax imposed pursuant to a municipal ordinance adopted
36 under the provisions of subsection a. of section 5 of P.L.2007,
37 c.30 (C.34:1B-194) shall be collected on behalf of the municipality
38 by the person collecting the receipts, charges or rent from the
39 customer.

40 b. Each person required to collect a tax imposed by the
41 ordinance shall be personally liable for the tax imposed, collected
42 or required to be collected hereunder. Any such person shall have
43 the same right in respect to collecting the tax from a customer as if
44 the tax were a part of the rent and payable at the same time;
45 provided, however, that the chief fiscal officer of the municipality
46 shall be joined as a party in any action or proceeding brought to
47 collect the tax.

1 c. ¹【Notwithstanding any other provision of this section to the
2 contrary, the Director of the Division of Taxation in the Department
3 of the Treasury may enter into an agreement with the owner or
4 operator of a transient space marketplace for the purpose of
5 collection and payment of the tax for transactions solely
6 consummated through the transient space marketplace. Upon
7 entering an agreement with the owner or operator of a transient
8 space marketplace, the director may waive the responsibility of a
9 person engaged in the business of providing transient
10 accommodations or hotel rooms to collect and pay the tax. The
11 owner or operator of the transient space marketplace shall agree to
12 be personally liable for the collection and payment of the tax on
13 behalf of a person engaged in the business of providing transient
14 accommodations or hotel rooms.】

15 Notwithstanding any other provision of law or administrative
16 action to the contrary, transient space marketplaces shall be
17 required to collect and pay on behalf of persons engaged in the
18 business of providing transient accommodations or hotel rooms
19 located in this State the tax for transactions solely consummated
20 through the transient space marketplace. For not less than three
21 years following the end of the calendar year in which the
22 transaction occurred, the transient space marketplace shall maintain
23 and provide, on a quarterly basis, the Division of Taxation with the
24 following data for those transactions consummated through the
25 transient space marketplace:

26 (1) The name of the person who provided the transient
27 accommodation or hotel room;

28 (2) The name of the customer who procured occupancy of the
29 transient accommodation or hotel room;

30 (3) The address, including any unit designation, of the transient
31 accommodation or hotel room;

32 (4) The dates and nightly rates for which the consumer procured
33 occupancy of the transient accommodation or hotel room;

34 (5) The municipal transient accommodation registration number,
35 if applicable;

36 (6) A statement as to whether such booking services will be
37 provided in connection with (i) short-term rental of the entirety of
38 such unit, (ii) short-term rental of part of such unit, but not the
39 entirety of such unit, and/or (iii) short-term rental of the entirety of
40 such unit, or part thereof, in which a non-short-term occupant will
41 continue to occupy such unit for the duration of such short-term
42 rental;

43 (7) The individualized name or number of each such
44 advertisement or listing connected to such unit and the uniform
45 resource locator (URL) for each such listing or advertisement,
46 where applicable; and

47 (8) Such other information as the Division of Taxation may by
48 rule require.

1 The Division of Taxation shall audit transient space marketplaces as
2 necessary to ensure data accuracy and enforce tax compliance.¹

3 (cf: P.L.2007, c.30, s.7)

4

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

7 2. As used in this act:

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

9 (1) Any sale in the ordinary course of business for consumption
10 of whiskey, beer or other alcoholic beverages by the drink in
11 restaurants, cafes, bars, hotels and other similar establishments;

12 (2) Any cover charge, minimum charge, entertainment, or other
13 similar charge made to any patron of any restaurant, cafe, bar, hotel
14 or other similar establishment;

15 (3) The hiring, with or without service, of any room in any
16 hotel, transient accommodation, inn, rooming or boarding house;

17 (4) The hiring of any rolling chair, beach chair or cabana; and

18 (5) The granting or sale of any ticket, license or permit for
19 admission to any theatre, moving picture exhibition or show, pier,
20 exhibition, or place of amusement, except charges for admission to
21 boxing, wrestling, kick boxing or combative sports events, matches,
22 or exhibitions, which charges are taxed pursuant to section 20 of
23 P.L. 1985, c. 83 (C. 5:2A-20).

24 "Vendor" means any person selling or hiring property or services
25 to another person upon the receipts from which a tax is imposed.

26 "Purchaser" means any person purchasing or hiring property or
27 services from another person, the receipts from which are taxable.

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

32 "Transient accommodation" means a room, group of rooms, or
33 other living or sleeping space for the lodging of occupants,
34 including but not limited to residences or buildings used as
35 residences. "Transient accommodation" does not include: a hotel or
36 hotel room; a room, group of rooms, or other living or sleeping
37 space used as a place of assembly; a dormitory or other similar
38 residential facility of an elementary or secondary school or a
39 college or university; a hospital, nursing home, or other similar
40 residential facility of a provider of services for the care, support and
41 treatment of individuals that is licensed by the State; a campsite,
42 cabin, lean-to, or other similar residential facility of a campground
43 or an adult or youth camp; ¹**[or]**¹ a furnished or unfurnished private
44 residential property, including but not limited to condominiums,
45 bungalows, single-family homes and similar living units, where no
46 maid service, room service, linen changing service or other
47 common hotel services are made available by the lessor and where
48 the keys to the furnished or unfurnished private residential property,

1 whether a physical key, access to a keyless locking mechanism, or
2 other means of physical ingress to the furnished or unfurnished
3 private residential property, are provided to the lessee at the
4 location of an offsite real estate broker licensed by the New Jersey
5 Real Estate Commission pursuant to R.S.45:15-1 et seq ¹. ; or leases
6 of real property with a term of at least 90 consecutive days¹.

7 “Transient space marketplace” means an online marketplace
8 through which a person may offer transient accommodations or
9 hotel rooms to individuals. A “transient space marketplace” allows
10 transient accommodations or hotel rooms to be advertised or listed
11 through an online marketplace ¹**[and]** in exchange for consideration
12 or¹ provides a means for a customer to arrange for the occupancy of
13 the transient accommodation or hotel room in exchange for
14 consideration ¹**[directly through the online marketplace].** A
15 ‘transient space marketplace’ shall not include an online
16 marketplace operated by or on behalf of a hotel or hotel corporation
17 that facilitates customer occupancy solely for the hotel or hotel
18 corporation’s owned or managed hotels and franchisees.¹

19 (cf: P.L.1985, c.83, s.34)

20

21 7. Section 1 of P.L.1980, c.60 (C.54:32B-24.1) is amended to
22 read as follows:

23 1. a. The director shall collect and administer any tax imposed
24 pursuant to the provisions of P.L.1947, c.71 (C.40:48-8.15 et seq.),
25 amended and supplemented by P.L.1979, c.273, notwithstanding the
26 provisions of any other law or ordinance to the contrary. In
27 carrying out the provisions of this supplementary act the director
28 shall have all the powers granted in P.L.1966, c.30 (C.54:32B-1 et
29 seq.).

30 b. The director shall determine and certify to the State
31 Treasurer on a monthly basis the amount of revenues payable to any
32 municipality which has enacted a tax pursuant to P.L.1947, c.71
33 (C.40:48-8.15 et seq.) and collected by the director pursuant to this
34 supplementary act. The State Treasurer upon the certification of the
35 director and upon the warrant of the State Comptroller, shall pay
36 and distribute on a monthly basis to each municipality the amount
37 so determined and certified.

38 c. The director may furnish to a municipality, at his discretion,
39 copies of tax reports or returns relating to taxes imposed under any
40 municipal ordinance heretofore adopted by that municipality
41 pursuant to P.L.1947, c.71 (C.40:48-8.15 et seq.).

42 d. (1) Each vendor required to collect the tax imposed by a
43 municipal ordinance which was adopted pursuant to the provisions
44 of P.L.1947, c.71 (C.40:48-8.15 et seq.) shall be personally liable
45 for the tax imposed, collected, or required to be paid, collected, or
46 remitted under the ordinance. Any such vendor shall have the same
47 right in respect to collecting the tax from that vendor’s customer or

1 in respect to non-payment of the tax by the customer as if the tax
2 were a part of the purchase price of the property or service,
3 amusement charge or rent, as the case may be, and payable at the
4 same time; provided however, that the director shall be joined as a
5 party in any action or proceeding brought to collect the tax.

6 (2) For purposes of this subsection, "vendor" includes: an
7 individual, partnership, corporation, or an officer, director,
8 stockholder, or employee of a corporation, or a member or
9 employee of a partnership, who as such officer, director,
10 stockholder, employee, or member is under the duty to perform the
11 act in respect of which the violation occurs.

12 e. ¹Notwithstanding any other provision of this section to the
13 contrary, the director may enter into an agreement with the owner
14 or operator of a transient space marketplace for the purpose of
15 collection and payment of the tax imposed pursuant to the
16 provisions of P.L.1947, c.71 (C.40:48-8.15 et seq.) for transactions
17 solely consummated through the transient space marketplace. Upon
18 entering an agreement with the owner or operator of a transient
19 space marketplace, the director may waive the responsibility of a
20 person engaged in the business of providing transient
21 accommodations or hotel rooms to collect and pay the tax. The
22 owner or operator of the transient space marketplace shall agree to
23 be personally liable for the collection and payment of the tax on
24 behalf of a person engaged in the business of providing transient
25 accommodations or hotel rooms.】

26 Notwithstanding any other provision of law or administrative
27 action to the contrary, transient space marketplaces shall be
28 required to collect and pay on behalf of persons engaged in the
29 business of providing transient accommodations or hotel rooms
30 located in this State the tax for transactions solely consummated
31 through the transient space marketplace. For not less than three
32 years following the end of the calendar year in which the
33 transaction occurred, the transient space marketplace shall maintain
34 and provide, on a quarterly basis, the Division of Taxation with the
35 following data for those transactions consummated through the
36 transient space marketplace:

37 (1) The name of the person who provided the transient
38 accommodation or hotel room;

39 (2) The name of the customer who procured occupancy of the
40 transient accommodation or hotel room;

41 (3) The address, including any unit designation, of the transient
42 accommodation or hotel room;

43 (4) The dates and nightly rates for which the consumer procured
44 occupancy of the transient accommodation or hotel room;

45 (5) The municipal transient accommodation registration number,
46 if applicable;

47 (6) A statement as to whether such booking services will be
48 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 (7) 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 (8) Such other information as the Division of Taxation may by
 11 rule require.

12 The Division of Taxation shall audit transient space marketplaces as
 13 necessary to ensure data accuracy and enforce tax compliance.¹

14 (cf: P.L.2007, c.102, s.3)

15

16 8. Section 1 of P.L.1991, c.376 (C.40:48-8.45) is amended to
 17 read as follows:

18 1. As used in this act:

19 a. "Convention center operating authority" means, in the case
 20 of any eligible municipality, the public authority or other
 21 governmental entity empowered to operate convention hall and the
 22 convention center facilities in the eligible municipality.

23 b. "Director" means the Director of the Division of Taxation in
 24 the Department of the Treasury.

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

30 d. "Hotel" means a building or a portion of a building which is
 31 regularly used and kept open ¹as such¹ for the lodging of guests
 32 ¹[and].¹ ¹"Hotel"¹ includes ¹[a] an apartment¹ hotel, ¹a¹ motel,
 33 inn, and rooming or boarding house ¹or club¹, whether or not meals
 34 are served ¹, but does not include a transient accommodation¹.

35 e. "Occupied room" means a room or rooms of any kind in any
 36 part of a hotel or transient accommodation, other than a place of
 37 assembly, which is used or possessed by a guest or guests, whether
 38 or not for consideration.

39 f. "Residence" means a house, condominium, or other
 40 residential dwelling unit in a building or structure or part of a
 41 building or structure that is designed, constructed, leased, rented, let
 42 or hired out, or otherwise made available for use as a residence.

43 g. "Transient accommodation" means a room, group of rooms,
 44 or other living or sleeping space for the lodging of occupants,
 45 including but not limited to residences or buildings used as
 46 residences. "Transient accommodation" does not include: a hotel or
 47 hotel room; a room, group of rooms, or other living or sleeping

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

19 h. “Transient space marketplace” means an online marketplace
 20 through which a person may offer transient accommodations or
 21 hotel rooms to individuals. A “transient space marketplace” allows
 22 transient accommodations or hotel rooms to be advertised or listed
 23 through an online marketplace ¹**[and]** in exchange for consideration
 24 or¹ provides a means for a customer to arrange for the occupancy of
 25 the transient accommodation or hotel room in exchange for
 26 consideration ¹**[directly through the online marketplace].** A
 27 ‘transient space marketplace’ shall not include an online
 28 marketplace operated by or on behalf of a hotel or hotel corporation
 29 that facilitates customer occupancy solely for the hotel or hotel
 30 corporation’s owned or managed hotels and franchisees.¹

31 (cf: P.L.1991, c.376, s.1)

32

33 9. Section 2 of P.L.1991, c.376 (C.40:48-8.46) is amended to
 34 read as follows:

35 2. There is authorized to be imposed on and collected from
 36 hotels and transient accommodations in an eligible municipality,
 37 fees for the promotion of tourism, conventions, resorts and casino
 38 gaming, if any, in the eligible municipality.

39 (cf: P.L.1991, c.376, s.2)

40

41 10. Section 4 of P.L.1991, c.376 (C.40:48-8.48) is amended to
 42 read as follows:

43 4. Fees under this act with respect to any eligible municipality
 44 shall be adopted by resolution of the convention center operating
 45 authority operating convention center facilities within the eligible
 46 municipality. The rate thereof shall be \$2 per day for each occupied
 47 room in the case of any hotels in the eligible municipality which

1 provide casino gaming, and \$1 per day for each occupied room in
2 the case of the other hotels or transient accommodations in the
3 eligible municipality. A certified copy of the resolution shall be
4 provided to the State Treasurer and the director.

5 (cf: P.L.1991, c.376, s.4)

6
7 11. Section 5 of P.L.1991, c.376 (C.40:48-8.49) is amended to
8 read as follows:

9 5. The fees under this act shall be collected and administered
10 by the director, notwithstanding the provisions of any other law to
11 the contrary. In carrying out the provisions of this section, the
12 director shall have all the powers granted in P.L.1966,
13 c.30 (C.54:32B-1 et seq.). The director shall determine and certify
14 to the State Treasurer on a monthly basis the amount of revenues
15 collected by the director pursuant to this section on account of the
16 fees imposed pursuant to this act in an eligible municipality which
17 are payable to the convention center operating authority operating
18 convention center facilities in such eligible municipality. The State
19 Treasurer upon the certification of the director and upon the warrant
20 of the State Comptroller, shall pay and distribute on a monthly basis
21 to the convention center operating authority the amount so
22 determined and certified.

23 ¹【The director may enter into an agreement with the owner or
24 operator of a transient space marketplace for the purpose of
25 collection and payment of the fee for transactions solely
26 consummated through the transient space marketplace. Upon
27 entering an agreement with the owner or operator of a transient
28 space marketplace, the director may waive the responsibility of a
29 person engaged in the business of providing transient
30 accommodations or hotel rooms to collect and pay the fee. The
31 owner or operator of the transient space marketplace shall agree to
32 be personally liable for the collection and payment of the fee on
33 behalf of a person engaged in the business of providing transient
34 accommodations or hotel rooms.】

35 Notwithstanding any other provision of law or administrative
36 action to the contrary, transient space marketplaces shall be
37 required to collect and pay on behalf of persons engaged in the
38 business of providing transient accommodations or hotel rooms
39 located in this State the tax for transactions solely consummated
40 through the transient space marketplace. For not less than three
41 years following the end of the calendar year in which the
42 transaction occurred, the transient space marketplace shall maintain
43 and provide, on a quarterly basis, the Division of Taxation with the
44 following data for those transactions consummated through the
45 transient space marketplace:

46 (1) The name of the person who provided the transient
47 accommodation or hotel room;

1 (2) The name of the customer who procured occupancy of the
2 transient accommodation or hotel room;

3 (3) The address, including any unit designation, of the transient
4 accommodation or hotel room;

5 (4) The dates and nightly rates for which the consumer procured
6 occupancy of the transient accommodation or hotel room;

7 (5) The municipal transient accommodation registration number,
8 if applicable;

9 (6) A statement as to whether such booking services will be
10 provided in connection with (i) short-term rental of the entirety of
11 such unit, (ii) short-term rental of part of such unit, but not the
12 entirety of such unit, and/or (iii) short-term rental of the entirety of
13 such unit, or part thereof, in which a non-short-term occupant will
14 continue to occupy such unit for the duration of such short-term
15 rental;

16 (7) The individualized name or number of each such
17 advertisement or listing connected to such unit and the uniform
18 resource locator (URL) for each such listing or advertisement,
19 where applicable; and

20 (8) Such other information as the Division of Taxation may by
21 rule require.

22 The Division of Taxation shall audit transient space marketplaces as
23 necessary to ensure data accuracy and enforce tax compliance.¹

24 (cf: P.L.1991, c.376, s.5)

25
26 12. Section 2 of P.L.1981, c.77 (C.40:48E-2) is amended to read
27 as follows:

28 2. As used in this act "hotel" means a building or portion of
29 ¹[it] a building¹ which is regularly used and kept open as such for
30 the lodging of guests ¹[, and].¹ ¹"Hotel"¹ includes an apartment
31 hotel, a motel, ¹inn, and rooming or¹ boarding house or club,
32 whether or not meals are served ¹, but does not include a transient
33 accommodation¹.

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

38 "Transient accommodation" means a room, group of rooms, or
39 other living or sleeping space for the lodging of occupants,
40 including but not limited to residences or buildings used as
41 residences. "Transient accommodation" does not include: a hotel or
42 hotel room; a room, group of rooms, or other living or sleeping
43 space used as a place of assembly; a dormitory or other similar
44 residential facility of an elementary or secondary school or a
45 college or university; a hospital, nursing home, or other similar
46 residential facility of a provider of services for the care, support and
47 treatment of individuals that is licensed by the State; a campsite,

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

14 “Transient space marketplace” means an online marketplace
15 through which a person may offer transient accommodations or
16 hotel rooms to individuals. A “transient space marketplace” allows
17 transient accommodations or hotel rooms to be advertised or listed
18 through an online marketplace ¹**[and]** in exchange for consideration
19 or¹ provides a means for a customer to arrange for the occupancy of
20 the transient accommodation or hotel room in exchange for
21 consideration ¹**[directly through the online marketplace].** A
22 ‘transient space marketplace’ shall not include an online
23 marketplace operated by or on behalf of a hotel or hotel corporation
24 that facilitates customer occupancy solely for the hotel or hotel
25 corporation’s owned or managed hotels and franchisees.¹

26 (cf: P.L.1981, c.77, s.2)

27

28 13. Section 3 of P.L.1981, c.77 (C.40:48E-3) is amended to read
29 as follows:

30 3. The governing body of any city of the first class or the
31 governing body of any city of the second class in which there is
32 located a terminal of an international airport may make, amend,
33 repeal and enforce an ordinance imposing in the city a tax, not to
34 exceed 6%, on charges for the use or occupation of rooms in hotels
35 or transient accommodations which tax shall be in addition to any
36 other tax imposed by law.

37 (cf: P.L.1991, c.23, s.3)

38

39 14. Section 4 of P.L.1981, c.77 (C.40:48E-4) is amended to read
40 as follows:

41 4. a. The tax shall be collected on behalf of the city by the
42 person collecting the use or occupancy charge from the hotel or
43 transient accommodation customer.

44 b. Every person required to collect any tax imposed by the
45 ordinance shall be personally liable for the tax imposed, collected
46 or required to be collected hereunder. Any such person shall have
47 the same right in respect to collecting the tax from his customer as

1 if the tax were a part of the use or occupancy charge and payable at
2 the same time; provided, however, that the chief fiscal officer of the
3 city shall be joined as a party in any action or proceeding brought to
4 collect the tax.

5 c. ¹ [The chief fiscal officer of a municipality may enter into an
6 agreement with the owner or operator of a transient space
7 marketplace for the purpose of collection and payment of the tax for
8 transactions solely consummated through the transient space
9 marketplace. Upon entering an agreement with the owner or
10 operator of a transient space marketplace, the officer may waive the
11 responsibility of a person engaged in the business of providing
12 transient accommodations or hotel rooms to collect and pay the tax.
13 The owner or operator of the transient space marketplace shall
14 agree to be personally liable for the collection and payment of the
15 tax on behalf of a person engaged in the business of providing
16 transient accommodations or hotel rooms.]

17 Notwithstanding any other provision of law or administrative
18 action to the contrary, transient space marketplaces shall be
19 required to collect and pay on behalf of persons engaged in the
20 business of providing transient accommodations or hotel rooms
21 located in this State the tax for transactions solely consummated
22 through the transient space marketplace. For not less than three
23 years following the end of the calendar year in which the
24 transaction occurred, the transient space marketplace shall maintain
25 and provide, on a quarterly basis, the Division of Taxation with the
26 following data for those transactions consummated through the
27 transient space marketplace:

28 (1) The name of the person who provided the transient
29 accommodation or hotel room;

30 (2) The name of the customer who procured occupancy of the
31 transient accommodation or hotel room;

32 (3) The address, including any unit designation, of the transient
33 accommodation or hotel room;

34 (4) The dates and nightly rates for which the consumer procured
35 occupancy of the transient accommodation or hotel room;

36 (5) The municipal transient accommodation registration number,
37 if applicable;

38 (6) A statement as to whether such booking services will be
39 provided in connection with (i) short-term rental of the entirety of
40 such unit, (ii) short-term rental of part of such unit, but not the
41 entirety of such unit, and/or (iii) short-term rental of the entirety of
42 such unit, or part thereof, in which a non-short-term occupant will
43 continue to occupy such unit for the duration of such short-term
44 rental;

45 (7) The individualized name or number of each such
46 advertisement or listing connected to such unit and the uniform
47 resource locator (URL) for each such listing or advertisement,
48 where applicable; and

1 (8) Such other information as the Division of Taxation may by
2 rule require.

3 The Division of Taxation shall audit transient space marketplaces as
4 necessary to ensure data accuracy and enforce tax compliance.¹

5 [c.] d. No person required to collect any tax hereunder shall
6 advertise or hold out to any person or to the public in general, in
7 any manner, directly or indirectly, that the tax will not be separately
8 charged and stated to the customer or that the tax will be refunded
9 to the customer.

10 [d.] e. All revenues collected from the tax shall be remitted to
11 the chief fiscal officer of the city on or before the dates on which
12 municipal real property taxes are due.

13 [e.] f. The city shall enforce the payment of delinquent hotel
14 occupancy taxes in the same manner as provided for municipal real
15 property taxes.

16 (cf: P.L.1981, c.77, s.4)

17

18 15. Section 3 of P.L.2003, c.114 (C.40:48F-1) is amended to
19 read as follows:

20 3. The governing body of a municipality, other than a city of
21 the first class or a city of the second class in which the tax
22 authorized under P.L.1981, c.77 (C.40:48E-1 et seq.) is imposed, a
23 city of the fourth class in which the tax authorized under P.L.1947,
24 c.71 (C.40:48-8.15 et seq.) is imposed, or a municipality in which
25 the tax and assessment authorized under section 4 of P.L.1992,
26 c.165 (C.40:54D-4) is imposed, may adopt an ordinance imposing a
27 tax, at a uniform percentage rate not to exceed 1% on charges of
28 rent for every occupancy on or after July 1, 2003 but before July 1,
29 2004, and not to exceed 3% on charges of rent for every occupancy
30 on or after July 1, 2004, of a room or rooms in a hotel or transient
31 accommodation subject to taxation pursuant to subsection (d) of
32 section 3 of P.L.1966, c.30 (C.54:32B-3). An ordinance so adopted
33 may also require that unpaid taxes under this section shall be
34 subject to interest at the rate of 5% per annum.

35 A tax imposed under this section shall be in addition to any other
36 tax or fee imposed pursuant to statute or local ordinance or
37 resolution by any governmental entity upon the occupancy of a
38 hotel room.

39 A copy of an ordinance adopted pursuant to this section shall be
40 transmitted upon adoption or amendment to the State Treasurer,
41 together with a list of the names and addresses of all of the hotels
42 and motels located in the municipality. An ordinance so adopted or
43 any amendment thereto shall provide that the tax provisions of the
44 ordinance or any amendment to the tax provisions shall take effect
45 on the first day of the first full month occurring 30 days after the
46 date of transmittal to the State Treasurer for ordinances adopted in
47 calendar year 2003 and on the first day of the first full month

1 occurring 90 days after the date of transmittal to the State Treasurer
2 for ordinances adopted in calendar year 2004 and thereafter.

3 A municipality that has adopted an ordinance pursuant to this
4 section shall annually provide to the State Treasurer, not later than
5 January 1 of each year, a list of the names and addresses of all of
6 the hotels and motels located in the municipality. A municipality
7 shall also provide to the State Treasurer the name and address of
8 any hotel or motel that commences operation after January 1 of any
9 year.

10 (cf: P.L.2010, c.55, s.1)

11

12 16. Section 5 of P.L.2003, c.114 (C.40:48F-3) is amended to
13 read as follows:

14 5. a. A tax imposed pursuant to a municipal ordinance adopted
15 under the provisions of section 3 of P.L.2003, c.114 (C.40:48F-1)
16 shall be collected on behalf of the municipality by the person
17 collecting the rent from the hotel ¹or transient accommodation¹
18 customer.

19 b. Each person required to collect a tax imposed by the
20 ordinance shall be personally liable for the tax imposed, collected
21 or required to be collected hereunder. Any such person shall have
22 the same right in respect to collecting the tax from a customer as if
23 the tax were a part of the rent and payable at the same time;
24 provided, however, that the chief fiscal officer of the municipality
25 shall be joined as a party in any action or proceeding brought to
26 collect the tax.

27 c. ¹Notwithstanding any other provision of this section to the
28 contrary, the Director of the Division of Taxation in the Department
29 of the Treasury may enter into an agreement with the owner or
30 operator of a transient space marketplace for the purpose of
31 collection and payment of the tax for transactions solely
32 consummated through the transient space marketplace. Upon
33 entering an agreement with the owner or operator of a transient
34 space marketplace, the director may waive the responsibility of a
35 person engaged in the business of providing transient
36 accommodations or hotel rooms to collect and pay the tax. The
37 owner or operator of the transient space marketplace shall agree to
38 be personally liable for the collection and payment of the tax on
39 behalf of a person engaged in the business of providing transient
40 accommodations or hotel rooms.】

41 Notwithstanding any other provision of law or administrative
42 action to the contrary, transient space marketplaces shall be
43 required to collect and pay on behalf of persons engaged in the
44 business of providing transient accommodations or hotel rooms
45 located in this State the tax for transactions solely consummated
46 through the transient space marketplace. For not less than three
47 years following the end of the calendar year in which the
48 transaction occurred, the transient space marketplace shall maintain

1 and provide, on a quarterly basis, the Division of Taxation with the
2 following data for those transactions consummated through the
3 transient space marketplace:

4 (1) The name of the person who provided the transient
5 accommodation or hotel room;

6 (2) The name of the customer who procured occupancy of the
7 transient accommodation or hotel room;

8 (3) The address, including any unit designation, of the transient
9 accommodation or hotel room;

10 (4) The dates and nightly rates for which the consumer procured
11 occupancy of the transient accommodation or hotel room;

12 (5) The municipal transient accommodation registration number,
13 if applicable;

14 (6) A statement as to whether such booking services will be
15 provided in connection with (i) short-term rental of the entirety of
16 such unit, (ii) short-term rental of part of such unit, but not the
17 entirety of such unit, and/or (iii) short-term rental of the entirety of
18 such unit, or part thereof, in which a non-short-term occupant will
19 continue to occupy such unit for the duration of such short-term
20 rental;

21 (7) The individualized name or number of each such
22 advertisement or listing connected to such unit and the uniform
23 resource locator (URL) for each such listing or advertisement,
24 where applicable; and

25 (8) Such other information as the Division of Taxation may by
26 rule require.

27 The Division of Taxation shall audit transient space marketplaces as
28 necessary to ensure data accuracy and enforce tax compliance.¹

29 (cf: P.L.2003, c.114, s.5)

30
31 17. Section 3 of P.L.1992, c.165 (C.40:54D-3) is amended to
32 read as follows:

33 3. As used in this act:

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

37 "Beach operation offset payment " means a payment made by an
38 authority to municipalities in its district for tourism development
39 activities related to operating and maintaining public beaches within
40 a zone to seaward of a line of demarcation located not more than
41 1,000 feet from the mean high water line.

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

44 "Commissioner" means the Commissioner of the Department of
45 Commerce and Economic Development.

46 "Construction" means the planning, designing, construction,
47 reconstruction, rehabilitation, replacement, repair, extension,
48 enlargement, improvement and betterment of a project, and includes

1 the demolition, clearance and removal of buildings or structures on
2 land acquired, held, leased or used for a project.

3 "Convention center facility" means any convention hall or center
4 or like structure or building, and shall include all facilities,
5 including commercial, office, community service, parking facilities
6 and all property rights, easements and interests, and other facilities
7 constructed for the accommodation and entertainment of tourists
8 and visitors, constructed in conjunction with a convention center
9 facility and forming reasonable appurtenances thereto but does not
10 mean the Wildwood convention center facility as defined in this
11 section.

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

16 "Cost" means all or any part of the expenses incurred in
17 connection with the acquisition, construction and maintenance of
18 any real property, lands, structures, real or personal property rights,
19 rights-of-way, franchises, easements, and interests acquired or used
20 for a project; any financing charges and reserves for the payment of
21 principal and interest on bonds or notes; the expenses of
22 engineering, appraisal, architectural, accounting, financial and legal
23 services; and other expenses as may be necessary or incident to the
24 acquisition, construction and maintenance of a project, the
25 financing thereof and the placing of the project into operation.

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

27 "Director" means the Director of the Division of Taxation in the
28 Department of the Treasury.

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

31 "Outdoor special events arena" means a facility or structure for
32 the holding outdoors of public events, entertainments, sporting
33 events, concerts or similar activities, and shall include all facilities,
34 property rights and interests, and all appurtenances reasonably
35 related thereto, constructed for the accommodation and
36 entertainment of tourists and visitors.

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

44 "Predominantly tourism related retail receipts" means:

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

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

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

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. "Transient accommodation" does not include: a hotel or
13 hotel room; a room, group of rooms, or other living or sleeping
14 space used as a place of assembly; a dormitory or other similar
15 residential facility of an elementary or secondary school or a
16 college or university; a hospital, nursing home, or other similar
17 residential facility of a provider of services for the care, support and
18 treatment of individuals that is licensed by the State; a campsite,
19 cabin, lean-to, or other similar residential facility of a campground
20 or an adult or youth camp; ¹[or]¹ a furnished or unfurnished private
21 residential property, including but not limited to condominiums,
22 bungalows, single-family homes and similar living units, where no
23 maid service, room service, linen changing service or other
24 common hotel services are made available by the lessor and where
25 the keys to the furnished or unfurnished private residential property,
26 whether a physical key, access to a keyless locking mechanism, or
27 other means of physical ingress to the furnished or unfurnished
28 private residential property, are provided to the lessee at the
29 location of an offsite real estate broker licensed by the New Jersey
30 Real Estate Commission pursuant to R.S.45:15-1 et seq ¹. ; or leases
31 of real property with a term of at least 90 consecutive days¹.

32 "Transient space marketplace" means an online marketplace
33 through which a person may offer transient accommodations or
34 hotel rooms to individuals. A "transient space marketplace" allows
35 transient accommodations or hotel rooms to be advertised or listed
36 through an online marketplace ¹[and] in exchange for consideration
37 or¹ provides a means for a customer to arrange for the occupancy of
38 the transient accommodation or hotel room in exchange for
39 consideration ¹[directly through the online marketplace]. A
40 'transient space marketplace' shall not include an online
41 marketplace operated by or on behalf of a hotel or hotel corporation
42 that facilitates customer occupancy solely for the hotel or hotel
43 corporation's owned or managed hotels and franchisees.¹

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

1 "Wildwood convention center facility" means the project
2 authorized by paragraph (12) of subsection a. of section 6 of
3 P.L.1971, c.137 (C.5:10-6).
4 (cf: P.L.2005, c.78, s.1)
5

6 18. Section 9 of P.L.1992, c.165 (C.40:54D-9) is amended to
7 read as follows:

8 9. a. (1) A vendor required to collect the tax upon
9 predominantly tourism related retail receipts or tourism assessment
10 imposed pursuant to this act shall on or before the dates required
11 pursuant to section 17 of P.L.1966, c.30 (C.54:32B-17), forward to
12 the director the tax and assessments collected in the preceding
13 month and make and file a return for the preceding month with the
14 director on any form and containing any information as the Director
15 of the Division of Taxation in the Department of the Treasury shall
16 prescribe by rule or regulation as necessary to determine liability
17 for the tax and assessment in the preceding month during which the
18 person was required to collect the tax.

19 (2) A vendor required to collect the tax upon predominantly
20 tourism related retail receipts and the tourism assessment shall be
21 personally liable for the tax or assessment imposed, collected, or
22 required to be paid, collected, or remitted under section 4 of
23 P.L.1992, c.165 (C.40:54D-4). Any such vendor shall have the
24 same right in respect to collecting the tax or assessment from that
25 vendor's customer or in respect to non-payment of the tax or
26 assessment by the customer as if the tax or assessment were a part
27 of the purchase price of the property or service, amusement charge
28 or rent, as the case may be, and payable at the same time; provided
29 however, that the director shall be joined as a party in any action or
30 proceeding brought to collect the tax or assessment.

31 For purposes of this paragraph, "vendor" includes: an individual,
32 partnership, corporation, or an officer, director, stockholder, or
33 employee of a corporation, or a member or employee of a
34 partnership, who as such officer, director, stockholder, employee, or
35 member is under the duty to perform the act in respect of which the
36 violation occurs.

37 (3) ¹Notwithstanding any other provision of this section to the
38 contrary, the Director of the Division of Taxation in the Department
39 of the Treasury may enter into an agreement with the owner or
40 operator of a transient space marketplace for the purpose of
41 collection and payment of the tax for transactions solely
42 consummated through the transient space marketplace. Upon
43 entering an agreement with the owner or operator of a transient
44 space marketplace, the director may waive the responsibility of a
45 person engaged in the business of providing transient
46 accommodations or hotel rooms to collect and pay the tax. The
47 owner or operator of the transient space marketplace shall agree to
48 be personally liable for the collection and payment of the tax on

1 behalf of a person engaged in the business of providing transient
2 accommodations or hotel rooms.】

3 Notwithstanding any other provision of law or administrative
4 action to the contrary, transient space marketplaces shall be
5 required to collect and pay on behalf of persons engaged in the
6 business of providing transient accommodations or hotel rooms
7 located in this State the tax for transactions solely consummated
8 through the transient space marketplace. For not less than three
9 years following the end of the calendar year in which the
10 transaction occurred, the transient space marketplace shall maintain
11 and provide, on a quarterly basis, the Division of Taxation with the
12 following data for those transactions consummated through the
13 transient space marketplace:

14 (a) The name of the person who provided the transient
15 accommodation or hotel room;

16 (b) The name of the customer who procured occupancy of the
17 transient accommodation or hotel room;

18 (c) The address, including any unit designation, of the transient
19 accommodation or hotel room;

20 (d) The dates and nightly rates for which the consumer procured
21 occupancy of the transient accommodation or hotel room;

22 (e) The municipal transient accommodation registration number,
23 if applicable;

24 (f) A statement as to whether such booking services will be
25 provided in connection with (i) short-term rental of the entirety of
26 such unit, (ii) short-term rental of part of such unit, but not the
27 entirety of such unit, and/or (iii) short-term rental of the entirety of
28 such unit, or part thereof, in which a non-short-term occupant will
29 continue to occupy such unit for the duration of such short-term
30 rental;

31 (g) The individualized name or number of each such
32 advertisement or listing connected to such unit and the uniform
33 resource locator (URL) for each such listing or advertisement,
34 where applicable; and

35 (h) Such other information as the Division of Taxation may by
36 rule require.

37 The Division of Taxation shall audit transient space marketplaces as
38 necessary to ensure data accuracy and enforce tax compliance.¹

39 b. The director may permit or require returns to be made
40 covering other periods and upon any dates as the director may
41 specify. In addition, the director may require payments of tax and
42 assessment liability at any intervals and based upon any
43 classifications as the director may designate. In prescribing any
44 other periods to be covered by the return or intervals or
45 classifications for payment of tax and assessment liability, the
46 director may take into account the dollar volume of tax and
47 assessment involved as well as the need for ensuring the prompt and
48 orderly collection of the tax imposed.

1 c. The director may require amended returns to be filed within
2 20 days after notice and to contain the information specified in the
3 notice.

4 d. The director shall inform the authority for each month in
5 which this tax and assessment is collected and returns made of the
6 amount so collected in each month.

7 (cf: P.L.2007, c.102, s.1)

8

9 19. Section 2 of P.L.1966, c.30 (C.54:32B-2) is amended to read
10 as follows:

11 2. Unless the context in which they occur requires otherwise,
12 the following terms when used in this act shall mean:

13 (a) "Person" includes an individual, trust, partnership, limited
14 partnership, limited liability company, society, association, joint
15 stock company, corporation, public corporation or public authority,
16 estate, receiver, trustee, assignee, referee, fiduciary and any other
17 legal entity.

18 (b) "Purchase at retail" means a purchase by any person at a
19 retail sale.

20 (c) "Purchaser" means a person to whom a sale of personal
21 property is made or to whom a service is furnished.

22 (d) "Receipt" means the amount of the sales price of any
23 tangible personal property, specified digital product or service
24 taxable under this act.

25 (e) "Retail sale" means any sale, lease, or rental for any purpose,
26 other than for resale, sublease, or subrent.

27 (1) For the purposes of this act a sale is for "resale, sublease, or
28 subrent" if it is a sale (A) for resale either as such or as converted
29 into or as a component part of a product produced for sale by the
30 purchaser, including the conversion of natural gas into another
31 intermediate or end product, other than electricity or thermal
32 energy, produced for sale by the purchaser, (B) for use by that
33 person in performing the services subject to tax under subsection
34 (b) of section 3 where the property so sold becomes a physical
35 component part of the property upon which the services are
36 performed or where the property so sold is later actually transferred
37 to the purchaser of the service in conjunction with the performance
38 of the service subject to tax, (C) of telecommunications service to a
39 telecommunications service provider for use as a component part of
40 telecommunications service provided to an ultimate customer, or
41 (D) to a person who receives by contract a product transferred
42 electronically for further commercial broadcast, rebroadcast,
43 transmission, retransmission, licensing, relicensing, distribution,
44 redistribution or exhibition of the product, in whole or in part, to
45 another person, other than rights to redistribute based on statutory
46 or common law doctrine such as fair use.

47 (2) For the purposes of this act, the term "retail sale" includes:
48 sales of tangible personal property to all contractors, subcontractors

- 1 or repairmen of materials and supplies for use by them in erecting
2 structures for others, or building on, or otherwise improving,
3 altering, or repairing real property of others.
- 4 (3) (Deleted by amendment, P.L.2005, c.126).
- 5 (4) The term "retail sale" does not include:
- 6 (A) Professional, insurance, or personal service transactions
7 which involve the transfer of tangible personal property as an
8 inconsequential element, for which no separate charges are made.
- 9 (B) The transfer of tangible personal property to a corporation,
10 solely in consideration for the issuance of its stock, pursuant to a
11 merger or consolidation effected under the laws of New Jersey or
12 any other jurisdiction.
- 13 (C) The distribution of property by a corporation to its
14 stockholders as a liquidating dividend.
- 15 (D) The distribution of property by a partnership to its partners
16 in whole or partial liquidation.
- 17 (E) The transfer of property to a corporation upon its
18 organization in consideration for the issuance of its stock.
- 19 (F) The contribution of property to a partnership in
20 consideration for a partnership interest therein.
- 21 (G) The sale of tangible personal property where the purpose of
22 the vendee is to hold the thing transferred as security for the
23 performance of an obligation of the seller.
- 24 (f) "Sale, selling or purchase" means any transfer of title or
25 possession or both, exchange or barter, rental, lease or license to
26 use or consume, conditional or otherwise, in any manner or by any
27 means whatsoever for a consideration, or any agreement therefor,
28 including the rendering of any service, taxable under this act, for a
29 consideration or any agreement therefor.
- 30 (g) "Tangible personal property" means personal property that
31 can be seen, weighed, measured, felt, or touched, or that is in any
32 other manner perceptible to the senses. "Tangible personal
33 property" includes electricity, water, gas, steam, and prewritten
34 computer software including prewritten computer software
35 delivered electronically.
- 36 (h) "Use" means the exercise of any right or power over tangible
37 personal property, specified digital products, services to property or
38 products, or services by the purchaser thereof and includes, but is
39 not limited to, the receiving, storage or any keeping or retention for
40 any length of time, withdrawal from storage, any distribution, any
41 installation, any affixation to real or personal property, or any
42 consumption of such property or products. Use also includes the
43 exercise of any right or power over intrastate or interstate
44 telecommunications and prepaid calling services. Use also includes
45 the exercise of any right or power over utility service. Use also
46 includes the derivation of a direct or indirect benefit from a service.
- 47 (i) "Seller" means a person making sales, leases or rentals of
48 personal property or services.

1 (1) The term "seller" includes:

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

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

10 (C) A person who solicits business either by employees,
11 independent contractors, agents or other representatives or by
12 distribution of catalogs or other advertising matter and by reason
13 thereof makes sales to persons within the State of tangible personal
14 property, specified digital products or services, the use of which is
15 taxed by this act .

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

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

45 (E) The State of New Jersey, any of its agencies,
46 instrumentalities, public authorities, public corporations (including
47 a public corporation created pursuant to agreement or compact with

1 another state) or political subdivisions when such entity sells
2 services or property of a kind ordinarily sold by private persons;

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

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

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

11 (I) A person engaged in the business of parking, storing or
12 garaging motor vehicles.

13 (2) In addition, when in the opinion of the director it is
14 necessary for the efficient administration of this act to treat any
15 salesman, representative, peddler or canvasser as the agent of the
16 seller, distributor, supervisor or employer under whom the agent
17 operates or from whom the agent obtains tangible personal property
18 or a specified digital product sold by the agent or for whom the
19 agent solicits business, the director may, in the director's discretion,
20 treat such agent as the seller jointly responsible with the agent's
21 principal, distributor, supervisor or employer for the collection and
22 payment over of the tax. A person is an agent of a seller in all
23 cases, but not limited to such cases, that: (A) the person and the
24 seller have the relationship of a "related person" described pursuant
25 to section 2 of P.L.1993, c.170 (C.54:10A-5.5); and (B) the seller
26 and the person use an identical or substantially similar name,
27 tradename, trademark, or goodwill, to develop, promote, or
28 maintain sales, or the person and the seller pay for each other's
29 services in whole or in part contingent upon the volume or value of
30 sales, or the person and the seller share a common business plan or
31 substantially coordinate their business plans, or the person provides
32 services to, or that inure to the benefit of, the seller related to
33 developing, promoting, or maintaining the seller's market.

34 (3) ¹Notwithstanding any other provision of this section to the
35 contrary, the director may enter into an agreement with the owner
36 or operator of a transient space marketplace for the purpose of
37 collection and payment of the tax for transactions solely
38 consummated through the transient space marketplace. Upon
39 entering an agreement with the owner or operator of a transient
40 space marketplace, the director may waive the responsibility of a
41 person engaged in the business of providing transient
42 accommodations or hotel rooms to collect and pay the tax. The
43 owner or operator of the transient space marketplace shall agree to
44 be personally liable for the collection and payment of the tax on
45 behalf of a person engaged in the business of providing transient
46 accommodations or hotel rooms.】

47 Notwithstanding any other provision of law or administrative
48 action to the contrary, transient space marketplaces shall be

1 required to collect and pay on behalf of persons engaged in the
2 business of providing transient accommodations or hotel rooms
3 located in this State the tax for transactions solely consummated
4 through the transient space marketplace. For not less than three
5 years following the end of the calendar year in which the
6 transaction occurred, the transient space marketplace shall maintain
7 and provide, on a quarterly basis, the Division of Taxation with the
8 following data for those transactions consummated through the
9 transient space marketplace:

10 (A) The name of the person who provided the transient
11 accommodation or hotel room;

12 (B) The name of the customer who procured occupancy of the
13 transient accommodation or hotel room;

14 (C) The address, including any unit designation, of the transient
15 accommodation or hotel room;

16 (D) The dates and nightly rates for which the consumer procured
17 occupancy of the transient accommodation or hotel room;

18 (E) The municipal transient accommodation registration number,
19 if applicable;

20 (F) A statement as to whether such booking services will be
21 provided in connection with (i) short-term rental of the entirety of
22 such unit, (ii) short-term rental of part of such unit, but not the
23 entirety of such unit, and/or (iii) short-term rental of the entirety of
24 such unit, or part thereof, in which a non-short-term occupant will
25 continue to occupy such unit for the duration of such short-term
26 rental;

27 (G) The individualized name or number of each such
28 advertisement or listing connected to such unit and the uniform
29 resource locator (URL) for each such listing or advertisement,
30 where applicable; and

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

33 The Division of Taxation shall audit transient space marketplaces as
34 necessary to ensure data accuracy and enforce tax compliance.¹

35 (j) "Hotel" means a building or portion of ¹["it] a building¹
36 which is regularly used and kept open as such for the lodging of
37 guests. ¹["The term "hotel"] "Hotel"¹ includes an apartment hotel, a
38 motel, ¹inn, and rooming or¹ boarding house or club, whether or not
39 meals are served, but does not include a transient accommodation.

40 (k) "Occupancy" means the use or possession or the right to the
41 use or possession, of any room in a hotel or transient
42 accommodation.

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

47 (m) "Permanent resident" means any occupant of any room or
48 rooms in a hotel or transient accommodation for at least 90

- 1 consecutive days shall be considered a permanent resident with
2 regard to the period of such occupancy.
- 3 (n) "Room" means any room or rooms of any kind in any part or
4 portion of a hotel or transient accommodation, which is available
5 for or let out for any purpose other than a place of assembly.
- 6 (o) "Admission charge" means the amount paid for admission,
7 including any service charge and any charge for entertainment or
8 amusement or for the use of facilities therefor.
- 9 (p) "Amusement charge" means any admission charge, dues or
10 charge of a roof garden, cabaret or other similar place.
- 11 (q) "Charge of a roof garden, cabaret or other similar place"
12 means any charge made for admission, refreshment, service, or
13 merchandise at a roof garden, cabaret or other similar place.
- 14 (r) "Dramatic or musical arts admission charge" means any
15 admission charge paid for admission to a theater, opera house,
16 concert hall or other hall or place of assembly for a live, dramatic,
17 choreographic or musical performance.
- 18 (s) "Lessor" means any person who is the owner, licensee, or
19 lessee of any premises, tangible personal property or a specified
20 digital product which the person leases, subleases, or grants a
21 license to use to other persons.
- 22 (t) "Place of amusement" means any place where any facilities
23 for entertainment, amusement, or sports are provided.
- 24 (u) "Casual sale" means an isolated or occasional sale of an item
25 of tangible personal property or a specified digital product by a
26 person who is not regularly engaged in the business of making retail
27 sales of such property or product where the item of tangible
28 personal property or the specified digital product was obtained by
29 the person making the sale, through purchase or otherwise, for the
30 person's own use.
- 31 (v) "Motor vehicle" includes all vehicles propelled otherwise
32 than by muscular power (excepting such vehicles as run only upon
33 rails or tracks), trailers, semitrailers, house trailers, or any other
34 type of vehicle drawn by a motor-driven vehicle, and motorcycles,
35 designed for operation on the public highways.
- 36 (w) "Persons required to collect tax" or "persons required to
37 collect any tax imposed by this act" includes: every seller of
38 tangible personal property, specified digital products or services;
39 every recipient of amusement charges; every operator of a hotel or
40 transient accommodation; every seller of a telecommunications
41 service; every recipient of initiation fees, membership fees or dues
42 for access to or use of the property or facilities of a health and
43 fitness, athletic, sporting or shopping club or organization; and
44 every recipient of charges for parking, storing or garaging a motor
45 vehicle. Said terms shall also include any officer or employee of a
46 corporation or of a dissolved corporation who as such officer or
47 employee is under a duty to act for such corporation in complying
48 with any requirement of this act and any member of a partnership.

1 (x) "Customer" includes: every purchaser of tangible personal
2 property, specified digital products or services; every patron paying
3 or liable for the payment of any amusement charge; every occupant
4 of a room or rooms in a hotel or transient accommodation; every
5 person paying charges in the nature of initiation fees, membership
6 fees or dues for access to or use of the property or facilities of a
7 health and fitness, athletic, sporting or shopping club or
8 organization; and every purchaser of parking, storage or garaging a
9 motor vehicle.

10 (y) "Property and services the use of which is subject to tax"
11 includes: (1) all property sold to a person within the State, whether
12 or not the sale is made within the State, the use of which property is
13 subject to tax under section 6 or will become subject to tax when
14 such property is received by or comes into the possession or control
15 of such person within the State; (2) all services rendered to a person
16 within the State, whether or not such services are performed within
17 the State, upon tangible personal property or a specified digital
18 product the use of which is subject to tax under section 6 or will
19 become subject to tax when such property or product is distributed
20 within the State or is received by or comes into possession or
21 control of such person within the State; (3) intrastate, interstate, or
22 international telecommunications sourced to this State pursuant to
23 section 29 of P.L.2005, c.126 (C.54:32B-3.4); (4) (Deleted by
24 amendment, P.L.1995, c.184); (5) energy sold, exchanged or
25 delivered in this State for use in this State; (6) utility service sold,
26 exchanged or delivered in this State for use in this State; (7) mail
27 processing services in connection with printed advertising material
28 distributed in this State; (8) (Deleted by amendment, P.L.2005,
29 c.126); and (9) services the benefit of which are received in this
30 State.

31 (z) "Director" means the Director of the Division of Taxation in
32 the State Department of the Treasury, or any officer, employee or
33 agency of the Division of Taxation in the Department of the
34 Treasury duly authorized by the director (directly, or indirectly by
35 one or more redelegations of authority) to perform the functions
36 mentioned or described in this act.

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

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

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

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

1 (C) Providing tangible personal property or a specified digital
2 product along with an operator for a fixed or indeterminate period
3 of time. A condition of this exclusion is that the operator is
4 necessary for the equipment to perform as designed. For the
5 purpose of this subparagraph, an operator must do more than
6 maintain, inspect, or set-up the tangible personal property or
7 specified digital product.

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

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

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

19 (cc) "Telecommunications service" means the electronic
20 transmission, conveyance, or routing of voice, data, audio, video, or
21 any other information or signals to a point, or between or among
22 points.

23 "Telecommunications service" shall include such transmission,
24 conveyance, or routing in which computer processing applications
25 are used to act on the form, code, or protocol of the content for
26 purposes of transmission, conveyance, or routing without regard to
27 whether such service is referred to as voice over Internet protocol
28 services or is classified by the Federal Communications
29 Commission as enhanced or value added.

30 "Telecommunications service" shall not include:

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

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

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

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

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

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

37 (7) data processing and information services that allow data to
38 be generated, acquired, stored, processed, or retrieved and delivered
39 by an electronic transmission to a purchaser where such purchaser's
40 primary purpose for the underlying transaction is the processed data
41 or information;

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

44 (9) tangible personal property;

45 (10) advertising, including but not limited to directory
46 advertising;

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

48 (12) internet access service;

1 (13)radio and television audio and video programming services,
2 regardless of the medium, including the furnishing of transmission,
3 conveyance, and routing of such services by the programming
4 service provider. Radio and television audio and video
5 programming services shall include but not be limited to cable
6 service as defined in section 47 U.S.C. s.522(6) and audio and video
7 programming services delivered by commercial mobile radio
8 service providers, as defined in section 47 C.F.R. 20.3;

9 (14)ancillary services; or

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

12 For the purposes of this subsection:

13 "ancillary service" means a service that is associated with or
14 incidental to the provision of telecommunications services,
15 including but not limited to detailed telecommunications billing,
16 directory assistance, vertical service, and voice mail service;

17 "conference bridging service" means an ancillary service that
18 links two or more participants of an audio or video conference call
19 and may include the provision of a telephone number. Conference
20 bridging service does not include the telecommunications services
21 used to reach the conference bridge;

22 "detailed telecommunications billing service" means an ancillary
23 service of separately stating information pertaining to individual
24 calls on a customer's billing statement;

25 "directory assistance" means an ancillary service of providing
26 telephone number information or address information or both;

27 "vertical service" means an ancillary service that is offered in
28 connection with one or more telecommunications services, which
29 offers advanced calling features that allow customers to identify
30 callers and to manage multiple calls and call connections, including
31 conference bridging services; and

32 "voice mail service" means an ancillary service that enables the
33 customer to store, send, or receive recorded messages. Voice mail
34 service does not include any vertical service that a customer may be
35 required to have to utilize the voice mail service.

36 (dd) (1) "Intrastate telecommunications" means a
37 telecommunications service that originates in one United States
38 state or a United States territory or possession or federal district,
39 and terminates in the same United States state or United States
40 territory or possession or federal district.

41 (2) "Interstate telecommunications" means a
42 telecommunications service that originates in one United States
43 state or a United States territory or possession or federal district,
44 and terminates in a different United States state or United States
45 territory or possession or federal district.

46 (3) "International telecommunications" means a
47 telecommunications service that originates or terminates in the
48 United States and terminates or originates outside the United States,

- 1 respectively. "United States" includes the District of Columbia or a
2 United States territory or possession.
- 3 (ee) (Deleted by amendment, P.L.2008, c.123)
- 4 (ff) "Natural gas" means any gaseous fuel distributed through a
5 pipeline system.
- 6 (gg) "Energy" means natural gas or electricity.
- 7 (hh) "Utility service" means the transportation or transmission of
8 natural gas or electricity by means of mains, wires, lines or pipes, to
9 users or customers.
- 10 (ii) "Self-generation unit" means a facility located on the user's
11 property, or on property purchased or leased from the user by the
12 person owning the self-generation unit and such property is
13 contiguous to the user's property, which generates electricity to be
14 used only by that user on the user's property and is not transported
15 to the user over wires that cross a property line or public
16 thoroughfare unless the property line or public thoroughfare merely
17 bifurcates the user's or self-generation unit owner's otherwise
18 contiguous property.
- 19 (jj) "Co-generation facility" means a facility the primary
20 purpose of which is the sequential production of electricity and
21 steam or other forms of useful energy which are used for industrial
22 or commercial heating or cooling purposes and which is designated
23 by the Federal Energy Regulatory Commission, or its successor, as
24 a "qualifying facility" pursuant to the provisions of the "Public
25 Utility Regulatory Policies Act of 1978," Pub.L.95-617.
- 26 (kk) "Non-utility" means a company engaged in the sale,
27 exchange or transfer of natural gas that was not subject to the
28 provisions of P.L.1940, c.5 (C.54:30A-49 et seq.) prior to
29 December 31, 1997.
- 30 (ll) "Pre-paid calling service" means the right to access
31 exclusively telecommunications services, which shall be paid for in
32 advance and which enables the origination of calls using an access
33 number or authorization code, whether manually or electronically
34 dialed, and that is sold in predetermined units or dollars of which
35 the number declines with use in a known amount.
- 36 (mm) "Mobile telecommunications service" means the same as
37 that term is defined in the federal "Mobile Telecommunications
38 Sourcing Act," 4 U.S.C. s.124 (Pub.L.106-252).
- 39 (nn) (Deleted by amendment, P.L.2008, c.123)
- 40 (oo)(1) "Sales price" is the measure subject to sales tax and
41 means the total amount of consideration, including cash, credit,
42 property, and services, for which personal property or services are
43 sold, leased, or rented, valued in money, whether received in money
44 or otherwise, without any deduction for the following:
- 45 (A) The seller's cost of the property sold;
- 46 (B) The cost of materials used, labor or service cost, interest,
47 losses, all costs of transportation to the seller, all taxes imposed on
48 the seller, and any other expense of the seller;

- 1 (C) Charges by the seller for any services necessary to complete
2 the sale;
- 3 (D) Delivery charges;
- 4 (E) (Deleted by amendment, P.L.2011, c.49); and
- 5 (F) (Deleted by amendment, P.L.2008, c.123).
- 6 (2) "Sales price" does not include:
- 7 (A) Discounts, including cash, term, or coupons that are not
8 reimbursed by a third party, that are allowed by a seller and taken
9 by a purchaser on a sale;
- 10 (B) Interest, financing, and carrying charges from credit
11 extended on the sale of personal property or services, if the amount
12 is separately stated on the invoice, bill of sale, or similar document
13 given to the purchaser;
- 14 (C) Any taxes legally imposed directly on the consumer that are
15 separately stated on the invoice, bill of sale, or similar document
16 given to the purchaser;
- 17 (D) The amount of sales price for which food stamps have been
18 properly tendered in full or part payment pursuant to the federal
19 Food Stamp Act of 1977, Pub.L.95-113 (7 U.S.C. s.2011 et seq.); or
- 20 (E) Credit for any trade-in of property of the same kind accepted
21 in part payment and intended for resale if the amount is separately
22 stated on the invoice, bill of sale, or similar document given to the
23 purchaser.
- 24 (3) "Sales price" includes consideration received by the seller
25 from third parties if:
- 26 (A) The seller actually receives consideration from a party other
27 than the purchaser and the consideration is directly related to a price
28 reduction or discount on the sale;
- 29 (B) The seller has an obligation to pass the price reduction or
30 discount through to the purchaser;
- 31 (C) The amount of the consideration attributable to the sale is
32 fixed and determinable by the seller at the time of the sale of the
33 item to the purchaser; and
- 34 (D) One of the following criteria is met:
- 35 (i) the purchaser presents a coupon, certificate, or other
36 documentation to the seller to claim a price reduction or discount
37 where the coupon, certificate, or documentation is authorized,
38 distributed, or granted by a third party with the understanding that
39 the third party will reimburse any seller to whom the coupon,
40 certificate, or documentation is presented;
- 41 (ii) the purchaser identifies himself to the seller as a member of
42 a group or organization entitled to a price reduction or discount;
43 provided however, that a preferred customer card that is available to
44 any patron does not constitute membership in such a group; or
- 45 (iii) the price reduction or discount is identified as a third party
46 price reduction or discount on the invoice received by the purchaser
47 or on a coupon, certificate, or other documentation presented by the
48 purchaser.

1 (4) In the case of a bundled transaction that includes a
2 telecommunications service, an ancillary service, internet access, or
3 an audio or video programming service, if the price is attributable to
4 products that are taxable and products that are nontaxable, the
5 portion of the price attributable to the nontaxable products is
6 subject to tax unless the provider can identify by reasonable and
7 verifiable standards such portion from its books and records that are
8 kept in the regular course of business for other purposes, including
9 non-tax purposes.

10 (pp) "Purchase price" means the measure subject to use tax and
11 has the same meaning as "sales price."

12 (qq) "Sales tax" means the tax imposed on certain transactions
13 pursuant to the provisions of the "Sales and Use Tax Act,"
14 P.L.1966, c.30 (C.54:32B-1 et seq.).

15 (rr) "Delivery charges" means charges by the seller for
16 preparation and delivery to a location designated by the purchaser
17 of personal property or services including, but not limited to,
18 transportation, shipping, postage, handling, crating, and packing. If
19 a shipment includes both exempt and taxable property, the seller
20 should allocate the delivery charge by using: (1) a percentage based
21 on the total sales price of the taxable property compared to the total
22 sales price of all property in the shipment; or (2) a percentage based
23 on the total weight of the taxable property compared to the total
24 weight of all property in the shipment. The seller shall tax the
25 percentage of the delivery charge allocated to the taxable property
26 but is not required to tax the percentage allocated to the exempt
27 property.

28 (ss) "Direct mail" means printed material delivered or distributed
29 by United States mail or other delivery service to a mass audience
30 or to addresses on a mailing list provided by the purchaser or at the
31 direction of the purchaser in cases in which the cost of the items are
32 not billed directly to the recipients. "Direct mail" includes tangible
33 personal property supplied directly or indirectly by the purchaser to
34 the direct mail seller for inclusion in the package containing the
35 printed material. "Direct mail" does not include multiple items of
36 printed material delivered to a single address.

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

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

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

45 (ww) "Landscaping services" means services that result in a
46 capital improvement to land other than structures of any kind
47 whatsoever, such as: seeding, sodding or grass plugging of new

1 lawns; planting trees, shrubs, hedges, plants; and clearing and
2 filling land.

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

4 (1) investigation and detective services, including detective
5 agencies and private investigators, and fingerprint, polygraph,
6 missing person tracing and skip tracing services;

7 (2) security guard and patrol services, including bodyguard and
8 personal protection, guard dog, guard, patrol, and security services;

9 (3) armored car services; and

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

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

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

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

25 (bbb) "Digital audio work" means a work that results from the
26 fixation of a series of musical, spoken, or other sounds, including a
27 ringtone.

28 (ccc) "Digital book" means a work that is generally recognized
29 in the ordinary and usual sense as a book.

30 (ddd) "Transferred electronically" means obtained by the
31 purchaser by means other than tangible storage media.

32 (eee) "Ringtone" means a digitized sound file that is downloaded
33 onto a device and that may be used to alert the purchaser with
34 respect to a communication.

35 (fff) "Residence" means a house, condominium, or other
36 residential dwelling unit in a building or structure or part of a
37 building or structure that is designed, constructed, leased, rented, let
38 or hired out, or otherwise made available for use as a residence.

39 (ggg) "Transient accommodation" means a room, group of
40 rooms, or other living or sleeping space for the lodging of
41 occupants, including but not limited to residences or buildings used
42 as residences. "Transient accommodation" does not include: a hotel
43 or hotel room; a room, group of rooms, or other living or sleeping
44 space used as a place of assembly; a dormitory or other similar
45 residential facility of an elementary or secondary school or a
46 college or university; a hospital, nursing home, or other similar
47 residential facility of a provider of services for the care, support and
48 treatment of individuals that is licensed by the State; a campsite,

1 cabin, lean-to, or other similar residential facility of a campground
2 or an adult or youth camp; ¹~~or~~¹ a furnished or unfurnished private
3 residential property, including but not limited to condominiums,
4 bungalows, single-family homes and similar living units, where no
5 maid service, room service, linen changing service or other
6 common hotel services are made available by the lessor and where
7 the keys to the furnished or unfurnished private residential property,
8 whether a physical key, access to a keyless locking mechanism, or
9 other means of physical ingress to the furnished or unfurnished
10 private residential property, are provided to the lessee at the
11 location of an offsite real estate broker licensed by the New Jersey
12 Real Estate Commission pursuant to R.S.45:15-1 et seq ¹. ; or leases
13 of real property with a term of at least 90 consecutive days¹.

14 (hhh) “Transient space marketplace” means an online
15 marketplace through which a person may offer transient
16 accommodations or hotel rooms to individuals. A “transient space
17 marketplace” allows transient accommodations or hotel rooms to be
18 advertised or listed through an online marketplace ¹~~and~~¹ in
19 exchange for consideration or¹ provides a means for a customer to
20 arrange for the occupancy of the transient accommodation or hotel
21 room in exchange for consideration ¹~~directly through the online~~¹
22 marketplace¹. A ‘transient space marketplace’ shall not include an
23 online marketplace operated by or on behalf of a hotel or hotel
24 corporation that facilitates customer occupancy solely for the hotel
25 or hotel corporation’s owned or managed hotels and franchisees.¹

26 (cf: P.L.2014, c.13, s.4)

27

28 20. Section 3 of P.L.1966, c.30 (C.54:32B-3) is amended to read
29 as follows:

30 3. There is imposed and there shall be paid a tax of 7% on or
31 before December 31, 2016, 6.875% on and after January 1, 2017 but
32 before January 1, 2018, and 6.625% on and after January 1, 2018
33 upon:

34 (a) The receipts from every retail sale of tangible personal
35 property or a specified digital product for permanent use or less
36 than permanent use, and regardless of whether continued payment is
37 required, except as otherwise provided in P.L.1966, c.30 (C.54:32B-
38 1 et seq.).

39 (b) The receipts from every sale, except for resale, of the
40 following services:

41 (1) Producing, fabricating, processing, printing, or imprinting
42 tangible personal property or a specified digital product, performed
43 for a person who directly or indirectly furnishes the tangible
44 personal property or specified digital product, not purchased by the
45 person for resale, upon which these services are performed.

46 (2) Installing tangible personal property or a specified digital
47 product, or maintaining, servicing, repairing tangible personal

1 property or a specified digital product not held for sale in the
2 regular course of business, whether or not the services are
3 performed directly or by means of coin-operated equipment or by
4 any other means, and whether or not any tangible personal property
5 or specified digital product is transferred in conjunction therewith,
6 except (i) such services rendered by an individual who is engaged
7 directly by a private homeowner or lessee in or about his residence
8 and who is not in a regular trade or business offering his services to
9 the public, (ii) such services rendered with respect to personal
10 property exempt from taxation hereunder pursuant to section 13 of
11 P.L.1980, c.105 (C.54:32B-8.1), (iii) (Deleted by amendment,
12 P.L.1990, c.40), (iv) any receipts from laundering, dry cleaning,
13 tailoring, weaving, or pressing clothing, and shoe repairing and
14 shoeshining, and (v) services rendered in installing property which,
15 when installed, will constitute an addition or capital improvement to
16 real property, property or land, other than landscaping services and
17 other than installing carpeting and other flooring.

18 (3) Storing all tangible personal property not held for sale in the
19 regular course of business; the rental of safe deposit boxes or
20 similar space; and the furnishing of space for storage of tangible
21 personal property by a person engaged in the business of furnishing
22 space for such storage.

23 "Space for storage" means secure areas, such as rooms, units,
24 compartments, or containers, whether accessible from outside or
25 from within a building, that are designated for the use of a customer
26 and wherein the customer has free access within reasonable
27 business hours, or upon reasonable notice to the furnisher of space
28 for storage, to store and retrieve property. Space for storage shall
29 not include the lease or rental of an entire building, such as a
30 warehouse or airplane hangar.

31 (4) Maintaining, servicing, or repairing real property, other than
32 a residential heating system unit serving not more than three
33 families living independently of each other and doing their cooking
34 on the premises, whether the services are performed in or outside of
35 a building, as distinguished from adding to or improving the real
36 property by a capital improvement, but excluding services rendered
37 by an individual who is not in a regular trade or business offering
38 his services to the public, and excluding garbage removal and sewer
39 services performed on a regular contractual basis for a term not less
40 than 30 days.

41 (5) Mail processing services for printed advertising material,
42 except for mail processing services in connection with distribution
43 of printed advertising material to out-of-State recipients.

44 (6) (Deleted by amendment, P.L.1995, c.184)

45 (7) Utility service provided to persons in this State, any right or
46 power over which is exercised in this State.

47 (8) Tanning services, including the application of a temporary
48 tan provided by any means.

- 1 (9) Massage, bodywork, or somatic services, except such
2 services provided pursuant to a doctor's prescription.
- 3 (10)Tattooing, including all permanent body art and permanent
4 cosmetic make-up applications, except such services provided
5 pursuant to a doctor's prescription in conjunction with
6 reconstructive breast surgery.
- 7 (11)Investigation and security services.
- 8 (12)Information services.
- 9 (13)(Deleted by amendment, P.L.2017, c.27)
- 10 (14)Telephone answering services.
- 11 (15)Radio subscription services.
- 12 Wages, salaries, and other compensation paid by an employer to
13 an employee for performing as an employee the services described
14 in this subsection are not receipts subject to the taxes imposed
15 under subsection (b) of this section.
- 16 Services otherwise taxable under paragraph (1) or (2) of
17 subsection (b) of this section are not subject to the taxes imposed
18 under this subsection, where the tangible personal property or
19 specified digital product upon which the services were performed is
20 delivered to the purchaser outside this State for use outside this
21 State.
- 22 (c) (1) Receipts from the sale of prepared food in or by
23 restaurants, taverns, or other establishments in this State, or by
24 caterers, including in the amount of such receipts any cover,
25 minimum, entertainment, or other charge made to patrons or
26 customers, except for meals especially prepared for and delivered to
27 homebound elderly, age 60 or older, and to persons with
28 disabilities, or meals prepared and served at a group-sitting at a
29 location outside of the home to otherwise homebound elderly
30 persons, age 60 or older, and otherwise homebound persons with
31 disabilities, as all or part of any food service project funded in
32 whole or in part by government or as part of a private, nonprofit
33 food service project available to all such elderly or persons with
34 disabilities residing within an area of service designated by the
35 private nonprofit organization; and
- 36 (2) Receipts from sales of food and beverages sold through
37 vending machines, at the wholesale price of such sale, which shall
38 be defined as 70% of the retail vending machine selling price,
39 except sales of milk, which shall not be taxed. Nothing herein
40 contained shall affect other sales through coin-operated vending
41 machines taxable pursuant to subsection (a) above or the exemption
42 thereto provided by section 21 of P.L.1980, c.105 (C.54:32B-8.9).
- 43 The tax imposed by subsection (c) of this section shall not apply
44 to food or drink which is sold to an airline for consumption while in
45 flight.
- 46 (3) For the purposes of this subsection:

1 "Food and beverages sold through vending machines" means
2 food and beverages dispensed from a machine or other mechanical
3 device that accepts payment; and
4 "Prepared food" means:
5 (i) A. food sold in a heated state or heated by the seller; or
6 B. two or more food ingredients mixed or combined by the
7 seller for sale as a single item, but not including food that is only
8 cut, repackaged, or pasteurized by the seller, and eggs, fish, meat,
9 poultry, and foods containing these raw animal foods requiring
10 cooking by the consumer as recommended by the Food and Drug
11 Administration in Chapter 3, part 401.11 of its Food Code so as to
12 prevent food borne illnesses; or
13 C. food sold with eating utensils provided by the seller,
14 including plates, knives, forks, spoons, glasses, cups, napkins, or
15 straws. A plate does not include a container or packaging used to
16 transport the food;
17 provided however, that
18 (ii) "prepared food" does not include the following sold without
19 eating utensils:
20 A. food sold by a seller whose proper primary NAICS
21 classification is manufacturing in section 311, except subsector
22 3118 (bakeries);
23 B. food sold in an unheated state by weight or volume as a
24 single item; or
25 C. bakery items, including bread, rolls, buns, biscuits, bagels,
26 croissants, pastries, donuts, danish, cakes, tortes, pies, tarts,
27 muffins, bars, cookies, and tortillas.
28 (d) The rent for every occupancy of a room or rooms in a hotel
29 or transient accommodation in this State, except that the tax shall
30 not be imposed upon a permanent resident.
31 (e) (1) Any admission charge to or for the use of any place of
32 amusement in the State, including charges for admission to race
33 tracks, baseball, football, basketball or exhibitions, dramatic or
34 musical arts performances, motion picture theaters, except charges
35 for admission to boxing, wrestling, kick boxing, or combative
36 sports exhibitions, events, performances, or contests which charges
37 are taxed under any other law of this State or under section 20 of
38 P.L.1985, c.83 (C.5:2A-20), and, except charges to a patron for
39 admission to, or use of, facilities for sporting activities in which the
40 patron is to be a participant, such as bowling alleys and swimming
41 pools. For any person having the permanent use or possession of a
42 box or seat or lease or a license, other than a season ticket, for the
43 use of a box or seat at a place of amusement, the tax shall be upon
44 the amount for which a similar box or seat is sold for each
45 performance or exhibition at which the box or seat is used or
46 reserved by the holder, licensee, or lessee, and shall be paid by the
47 holder, licensee, or lessee.

1 (2) The amount paid as charge of a roof garden, cabaret, or other
2 similar place in this State, to the extent that a tax upon these
3 charges has not been paid pursuant to subsection (c) hereof.

4 (f) (1) The receipts from every sale, except for resale, of
5 intrastate, interstate, or international telecommunications services
6 and ancillary services sourced to this State in accordance with
7 section 29 of P.L.2005, c.126 (C.54:32B-3.4).

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

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

10 (h) Charges in the nature of initiation fees, membership fees or
11 dues for access to or use of the property or facilities of a health and
12 fitness, athletic, sporting, or shopping club or organization in this
13 State, except for: (1) membership in a club or organization whose
14 members are predominantly age 18 or under; and (2) charges in the
15 nature of membership fees or dues for access to or use of the
16 property or facilities of a health and fitness, athletic, sporting, or
17 shopping club or organization that is exempt from taxation pursuant
18 to paragraph (1) of subsection (a) of section 9 of P.L.1966, c.30
19 (C.54:32B-9), or that is exempt from taxation pursuant to paragraph
20 (1) or (2) of subsection (b) of section 9 of P.L.1966, c.30
21 (C.54:32B-9) and that has complied with subsection (d) of section 9
22 of P.L.1966, c.30 (C.54:32B-9).

23 (i) The receipts from parking, storing, or garaging a motor
24 vehicle, excluding charges for the following: residential parking;
25 employee parking, when provided by an employer or at a facility
26 owned or operated by the employer; municipal parking, storing, or
27 garaging; receipts from charges or fees imposed pursuant to section
28 3 of P.L.1993, c.159 (C.5:12-173.3) or pursuant to an agreement
29 between the Casino Reinvestment Development Authority and a
30 casino operator in effect on the date of enactment of P.L.2007,
31 c.105; and receipts from parking, storing, or garaging a motor
32 vehicle subject to tax pursuant to any other law or ordinance.

33 For the purposes of this subsection, "municipal parking, storing,
34 or garaging" means any motor vehicle parking, storing, or garaging
35 provided by a municipality or county, or a parking authority
36 thereof.

37 (cf: P.L.2017, c.27, s.1)

38

39 21. Section 9 of P.L.1966, c.30 (C.54:32B-9) is amended to read
40 as follows:

41 9. (a) Except as to motor vehicles sold by any of the following,
42 any sale, service or amusement charge by or to any of the following
43 or any use or occupancy by any of the following shall not be subject
44 to the sales and use taxes imposed under this act:

45 (1) The State of New Jersey, or any of its agencies,
46 instrumentalities, public authorities, public corporations (including
47 a public corporation created pursuant to agreement or compact with
48 another state) or political subdivisions where it is the purchaser,

1 user or consumer, or where it is a seller of services or property of a
2 kind not ordinarily sold by private persons;

3 (2) The United States of America, and any of its agencies and
4 instrumentalities, insofar as it is immune from taxation where it is
5 the purchaser, user or consumer, or where it sells services or
6 property of a kind not ordinarily sold by private persons;

7 (3) The United Nations or any international organization of
8 which the United States of America is a member where it is the
9 purchaser, user or consumer, or where it sells services or property
10 of a kind not ordinarily sold by private persons.

11 (b) Except as otherwise provided in this section any sale or
12 amusement charge by or to any of the following or any use or
13 occupancy by any of the following, where such sale, charge, use or
14 occupancy is directly related to the purposes for which the
15 following have been organized, shall not be subject to the sales and
16 use taxes imposed under this act: a corporation, association, trust,
17 or community chest, fund or foundation, organized and operated
18 exclusively (1) for religious, charitable, scientific, testing for public
19 safety, literary or educational purposes; or (2) for the prevention of
20 cruelty to children or animals; or (3) as a volunteer fire company,
21 rescue, ambulance, first aid or emergency company or squad; or (4)
22 as a National Guard organization, post or association, or as a post or
23 organization of war veterans, or the Marine Corps League, or as an
24 auxiliary unit or society of any such post, organization or
25 association; or (5) as an association of parents and teachers of an
26 elementary or secondary public or private school exempt under the
27 provisions of this section. Such a sale, charge, use or occupancy
28 by, or a sale or charge to, an organization enumerated in this
29 subsection, shall not be subject to the sales and use taxes only if no
30 part of the net earnings of the organization inures to the benefit of
31 any private shareholder or individual, no substantial part of the
32 activities of the organization is carrying on propaganda, or
33 otherwise attempting to influence legislation, and the organization
34 does not participate in, or intervene in (including the publishing or
35 distributing of statements), any political campaign on behalf of any
36 candidate for public office.

37 (c) Nothing in this section shall exempt from the taxes imposed
38 under the "Sales and Use Tax Act":

39 (1) the sale of a motor vehicle by an organization described in
40 subsection (b) of this section, unless the purchaser is an
41 organization exempt under this section;

42 (2) retail sales of tangible personal property or specified digital
43 products by any shop or store operated by an organization described
44 in subsection (b) of this section, unless the tangible personal
45 property or specified digital product was received by the
46 organization as a gift or contribution and the shop or store is one in
47 which substantially all the work in carrying on the business of the
48 shop or store is performed for the organization without

1 compensation and substantially all of the shop's or store's
2 merchandise has been received by the organization as gifts or
3 contributions or unless the purchaser is an organization exempt
4 under this section; or

5 (3) the sale or use of energy or utility service to or by an
6 organization described in paragraph (1) of subsection (a) or
7 subsection (b) of this section.

8 (d) Any organization enumerated in subsection (b) of this
9 section shall not be entitled to an exemption granted pursuant to this
10 section unless it has complied with such requirements for obtaining
11 a tax immunity authorization as may be provided in this act.

12 (e) Where any organization described in subsection (b) of this
13 subsection carries on its activities in furtherance of the purposes for
14 which it was organized, in premises in which, as part of those
15 activities, it operates a hotel or transient accommodation,
16 occupancy of rooms in the premises and rents from those rooms
17 received by the organization shall not be subject to tax under the
18 "Sales and Use Tax Act."

19 (f) (1) Except as provided in paragraph (2) of this subsection,
20 any admissions all of the proceeds of which inure exclusively to the
21 benefit of the following organizations shall not be subject to any of
22 the taxes imposed under subsection (e) of section 3 of P.L.1966,
23 c.30 (C.54:32B-3):

24 (A) an organization described in paragraph (1) of subsection (a)
25 or subsection (b) of this section;

26 (B) a society or organization conducted for the sole purpose of
27 maintaining symphony orchestras or operas and receiving
28 substantial support from voluntary contributions; or

29 (C) (Deleted by amendment, P.L.1999, c.416).

30 (D) a police or fire department of a political subdivision of the
31 State, or a volunteer fire company, ambulance, first aid, or
32 emergency company or squad, or exclusively to a retirement,
33 pension or disability fund for the sole benefit of members of a
34 police or fire department or to a fund for the heirs of such members.

35 (2) The exemption provided under paragraph (1) of this
36 subsection shall not apply in the case of admissions to:

37 (A) Any athletic game or exhibition unless the proceeds shall
38 inure exclusively to the benefit of elementary or secondary schools
39 or unless in the case of an athletic game between two elementary or
40 secondary schools, the entire gross proceeds from such game shall
41 inure to the benefit of one or more organizations described in
42 subsection (b) of this section;

43 (B) Carnivals, rodeos, or circuses in which any professional
44 performer or operator participates for compensation;

45 (3) Admission charges for admission to the following places or
46 events shall not be subject to any of the taxes imposed under
47 subsection (e) of section 3 of P.L.1966, c.30 (C.54:32B-3):

1 (A) Any admission to agricultural fairs if no part of the net
2 earnings thereof inures to the benefit of any stockholders or
3 members of the association conducting the same; provided the
4 proceeds therefrom are used exclusively for the improvement,
5 maintenance and operation of such agricultural fairs.

6 (B) Any admission to a home or garden which is temporarily
7 open to the general public as a part of a program conducted by a
8 society or organization to permit the inspection of historical homes
9 and gardens; provided no part of the net earnings thereof inures to
10 the benefit of any private stockholder or individual.

11 (C) Any admissions to historic sites, houses and shrines, and
12 museums conducted in connection therewith, maintained and
13 operated by a society or organization devoted to the preservation
14 and maintenance of such historic sites, houses, shrines and
15 museums; provided no part of the net earnings thereof inures to the
16 benefit of any private stockholder or individual.

17 (cf: P.L.2011, c.49, s.10)

18

19 22. Section 1 of P.L.2003, c.114 (C.54:32D-1) is amended to
20 read as follows:

21 1. a. In addition to any other tax, assessment or use fee
22 authorized by law, there is imposed and shall be paid a hotel and
23 motel occupancy fee of 7% for occupancies on and after August 1,
24 2003 but before July 1, 2004, and of 5% for occupancies on and
25 after July 1, 2004, upon the rent for every occupancy of a room or
26 rooms in a hotel or transient accommodation subject to taxation
27 pursuant to subsection (d) of section 3 of P.L.1966, c.30 (C:54:32B-
28 3), which every person required to collect tax shall collect from the
29 customer when collecting the rent to which it applies; provided
30 however, that on and after the tenth day following a certification by
31 the Director of the Division of Budget and Accounting in the
32 Department of the Treasury pursuant to subsection d. of section 2 of
33 P.L.2003, c.114 (C.54:32D-2), no such fee shall be paid or
34 collected; and provided further that:

35 (1) the combined rates of the fee imposed under this section,
36 plus the tax imposed under the "Sales and Use Tax Act", P.L.1966,
37 c.30 (C.54:32B-1 et seq.), plus any tax imposed under P.L.1947,
38 c.71 (C.40:48-8.15 et seq.), shall not exceed a total rate of 14% on
39 or before December 31, 2016, 13.875% on and after January 1,
40 2017 but before January 1, 2018, and 13.625% on and after January
41 1, 2018, and to the extent that the total combined rate of taxation for
42 the listed fees and taxes would exceed 14% on or before December
43 31, 2016, 13.875% on and after January 1, 2017 but before January
44 1, 2018, and 13.625% on and after January 1, 2018, the fee imposed
45 under this section shall be reduced so that the total combined rate
46 equals 14% on or before December 31, 2016, 13.875% on and after
47 January 1, 2017 but before January 1, 2018, and 13.625% on and
48 after January 1, 2018;

1 (2) the combined rates of the fee imposed under this section,
2 plus the tax imposed under the "Sales and Use Tax Act", P.L.1966,
3 c.30 (C.54:32B-1 et seq.), plus any tax and assessment imposed
4 under section 4 of P.L.1992, c.165 (C.40:54D-4), shall not exceed a
5 total rate of 14% on or before December 31, 2016, 13.875% on and
6 after January 1, 2017 but before January 1, 2018, and 13.625% on
7 and after January 1, 2018, and to the extent that the total combined
8 rate of taxation for the listed fees and taxes would exceed 14% on
9 or before December 31, 2016, 13.875% on and after January 1,
10 2017 but before January 1, 2018, and 13.625% on and after January
11 1, 2018, the fee imposed under this section shall be reduced so that
12 the total combined rate equals 14% on or before December 31,
13 2016, 13.875% on and after January 1, 2017 but before January 1,
14 2018, and 13.625% on and after January 1, 2018; and

15 (3) the fee imposed under this section shall be at the rate of 1%
16 in a city in which the tax authorized under P.L.1981,
17 c.77 (C.40:48E-1 et seq.) is imposed.

18 b. The hotel and motel occupancy fee imposed by subsection a.
19 of this section shall not be imposed on the rent for an occupancy if
20 the purchaser, user or consumer is an entity exempt from the tax
21 imposed on an occupancy under the "Sales and Use Tax Act"
22 pursuant to subsection (a) of section 9 of P.L.1966, c.30 (C.54:32B-
23 9).

24 c. Terms used in this section shall have the meaning given
25 those terms pursuant to section 2 of P.L.1966, c.30 (C.54:32B-2).
26 (cf: P.L.2016, c.57, s.6)

27

28 23. Section 2 of P.L.2003, c.114 (C.54:32D-2) is amended to
29 read as follows:

30 2. a. The Director of the Division of Taxation shall collect and
31 administer the fee imposed pursuant to section 1 of P.L.2003,
32 c.114 (C.54:32D-1). The fees collected shall be deposited to the
33 General Fund, and shall be allocated as follows:

34 (1) of the fees collected for occupancies during State Fiscal
35 Year 2004: \$16,000,000 shall be allocated for appropriation to the
36 New Jersey State Council on the Arts for cultural projects;
37 \$2,700,000 shall be allocated for appropriation to the New Jersey
38 Historical Commission for the purposes of subsection a. of section 3
39 of P.L.1999, c.131 (C.18A:73-22.3); \$9,000,000 shall be allocated
40 for appropriation to the New Jersey Commerce and Economic
41 Growth Commission for tourism advertising and promotion; and
42 \$500,000 shall be allocated for appropriation to the New Jersey
43 Cultural Trust; and

44 (2) of the fees collected for occupancies during State Fiscal
45 Year 2005 and thereafter: 22.68 percent shall be annually allocated
46 for appropriation to the New Jersey State Council on the Arts for
47 cultural projects, provided that the amount allocated shall not be
48 less than \$22,680,000; 3.84 percent shall be allocated for

1 appropriation to the New Jersey Historical Commission for the
2 purposes of subsection a. of section 3 of P.L.1999,
3 c.131 (C.18A:73-22.3), provided that the amount allocated shall not
4 be less than \$3,840,000; 12.76 percent shall be allocated for
5 appropriation to the New Jersey Commerce and Economic Growth
6 Commission for tourism advertising and promotion, provided that
7 the amount allocated shall not be less than \$12,760,000; and .72
8 percent shall be allocated for appropriation to the New Jersey
9 Cultural Trust, provided that the amount allocated shall not be less
10 than \$720,000.

11 b. (1) In carrying out the provisions of section 1 of P.L.2003,
12 c.114 (C.54:32D-1) and this section, the director shall have all of
13 the powers and authority granted in P.L.1966, c.30 (C.54:32B-1 et
14 seq.). The tax shall be filed and paid in a manner prescribed by the
15 Director of the Division of Taxation. The director shall promulgate
16 such rules and regulations as the director determines are necessary
17 to effectuate the provisions of section 1 of P.L.2003,
18 c.114 (C.54:32D-1) and this section.

19 (2) Each person required to collect the hotel and motel
20 occupancy fee shall be personally liable for the fee imposed,
21 collected, or required to be paid, collected, or remitted under
22 section 1 of P.L.2003, c.114 (C.54:32D-1). Any such person shall
23 have the same right in respect to collecting the fee from that
24 person's customer or in respect to non-payment of the fee by the
25 customer as if the fee were a part of the purchase price of the
26 occupancy or rent, as the case may be, and payable at the same
27 time; provided however, that the director shall be joined as a party
28 in any action or proceeding brought to collect the fee.

29 For purposes of this paragraph, "person" includes: an individual,
30 partnership, corporation, or an officer, director, stockholder, or
31 employee of a corporation, or a member or employee of a
32 partnership, who as such officer, director, stockholder, employee, or
33 member is under the duty to perform the act in respect of which the
34 violation occurs.

35 (3) Notwithstanding any other provision of this section to the
36 contrary, the director may enter into an agreement with the owner
37 or operator of a transient space marketplace for the purpose of
38 collection and payment of the fee for transactions solely
39 consummated through the transient space marketplace. Upon
40 entering an agreement with the owner or operator of a transient
41 space marketplace, the director may waive the responsibility of a
42 person engaged in the business of providing transient
43 accommodations or hotel rooms to collect and pay the fee. The
44 owner or operator of the transient space marketplace shall agree to
45 be personally liable for the collection and payment of the fee on
46 behalf of a person engaged in the business of providing transient
47 accommodations or hotel rooms.】

1 Notwithstanding any other provision of law or administrative
2 action to the contrary, transient space marketplaces shall be
3 required to collect and pay on behalf of persons engaged in the
4 business of providing transient accommodations or hotel rooms
5 located in this State the tax for transactions solely consummated
6 through the transient space marketplace. For not less than three
7 years following the end of the calendar year in which the
8 transaction occurred, the transient space marketplace shall maintain
9 and provide, on a quarterly basis, the Division of Taxation with the
10 following data for those transactions consummated through the
11 transient space marketplace:

12 (a) The name of the person who provided the transient
13 accommodation or hotel room;

14 (b) The name of the customer who procured occupancy of the
15 transient accommodation or hotel room;

16 (c) The address, including any unit designation, of the transient
17 accommodation or hotel room;

18 (d) The dates and nightly rates for which the consumer procured
19 occupancy of the transient accommodation or hotel room;

20 (e) The municipal transient accommodation registration number,
21 if applicable;

22 (f) A statement as to whether such booking services will be
23 provided in connection with (i) short-term rental of the entirety of
24 such unit, (ii) short-term rental of part of such unit, but not the
25 entirety of such unit, and/or (iii) short-term rental of the entirety of
26 such unit, or part thereof, in which a non-short-term occupant will
27 continue to occupy such unit for the duration of such short-term
28 rental;

29 (g) The individualized name or number of each such
30 advertisement or listing connected to such unit and the uniform
31 resource locator (URL) for each such listing or advertisement,
32 where applicable; and

33 (h) Such other information as the Division of Taxation may by
34 rule require.

35 The Division of Taxation shall audit transient space marketplaces as
36 necessary to ensure data accuracy and enforce tax compliance.¹

37 c. The annual appropriations act for each State Fiscal Year,
38 commencing with fiscal year 2005, shall appropriate and distribute
39 during that fiscal year amounts not less than the amounts otherwise
40 specified for State Fiscal Year 2004 in paragraph (1) of subsection
41 a. of this section for the purposes specified in paragraph (1) of
42 subsection a. of this section.

43 d. If the provisions of subsection c. of this section are not met
44 on the effective date of an annual appropriations act for the State
45 fiscal year, or if an amendment or supplement to an annual
46 appropriations act for the State fiscal year should violate the
47 provisions of subsection c. of this section, the Director of the
48 Division of Budget and Accounting in the Department of the

1 Treasury shall, not later than five days after the enactment of the
2 annual appropriations act, or an amendment or supplement thereto,
3 that violates the provisions of subsection c. of this section, certify to
4 the Director of the Division of Taxation that the requirements of
5 subsection c. of this section have not been met.

6 e. The Director of the Division of Taxation shall, no later than
7 five days after certification by the Director of the Division of
8 Budget and Accounting in the Department of the Treasury pursuant
9 to subsection d. of this section that the provisions of subsection c.
10 of this section have not been met or have been violated by an
11 amendment or supplement to the annual appropriations act, notify
12 each person required to collect tax of the certification and that the
13 fee imposed pursuant to section 1 of P.L.2003, c.114 (C.54:32D-1)
14 shall no longer be paid or collected.

15 (cf: P.L.2007, c.102, s.4)

16

17 24. (New section) Notwithstanding the provisions of the
18 “Administrative Procedure Act,” P.L.1968, c.410 (C.52:14B-1 et
19 seq.) to the contrary, the Director of the Division of Taxation in the
20 Department of the Treasury, in consultation with the Director of the
21 Division of Local Government Services in the Department of
22 Community Affairs, may adopt immediately upon filing with the
23 Office of Administrative Law such rules and regulations as the
24 director determines to be necessary to effectuate the purposes of
25 P.L. , c. (C.) (pending before the Legislature as this bill),
26 which rules and regulations shall be effective for a period not to
27 exceed 360 days following the effective date of P.L. ,
28 c. (C.) (pending before the Legislature as this bill) and may
29 thereafter be amended, adopted, or readopted by the director in
30 accordance with the requirements of P.L.1968, c.410 (C.52:14B-1
31 et seq.).

32

33 25. This act shall take effect immediately, but sections one
34 through 23 shall remain inoperative until the first day of the first
35 full calendar quarter beginning at least 90 days following the date
36 of enactment.