

[Second 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)

Assemblyman RAJ MUKHERJI

District 33 (Hudson)

Assemblyman THOMAS P. GIBLIN

District 34 (Essex and Passaic)

Senator PATRICK J. DIEGNAN, JR.

District 18 (Middlesex)

Senator PAUL A. SARLO

District 36 (Bergen and Passaic)

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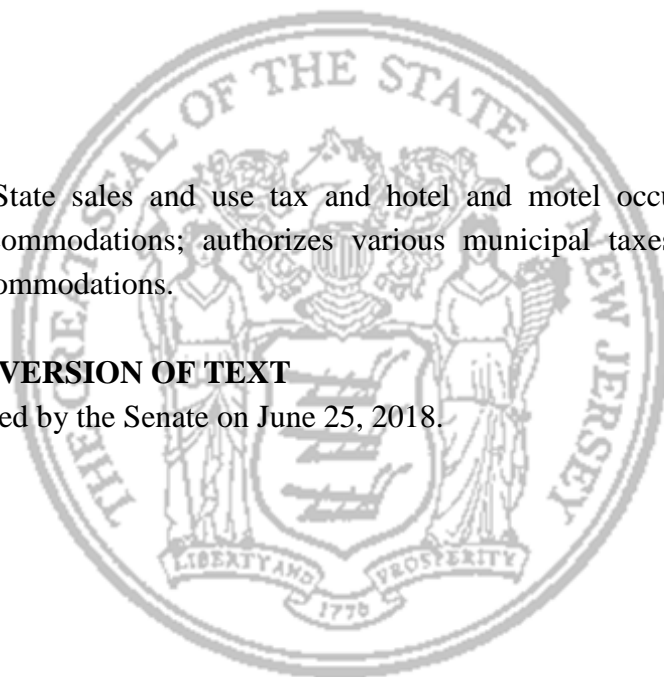
Assemblyman Gusciora and Assemblywoman Tucker

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 amended by the Senate on June 25, 2018.



(Sponsorship Updated As Of: 7/1/2018)

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.

²Senate floor amendments adopted June 25, 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 seq¹. ; 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 marketplace¹ [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 consideration¹ [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 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 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 ²three
31 four² years following the end of the calendar year in which the
32 transaction occurred, the transient space marketplace shall maintain
33 ²and provide, on a quarterly basis, the Division of Taxation with】²
34 the 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

1 entirety of such unit, and/or (iii) short-term rental of the entirety of
2 such unit, or part thereof, in which a non-short-term occupant will
3 continue to occupy such unit for the duration of such short-term
4 rental;

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

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

11 The Division of Taxation ²~~shall~~ ²may² audit transient space
12 marketplaces as necessary to ensure data accuracy and enforce tax
13 compliance.¹

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

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

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

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

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

46 (1) the commission may perform projects in the areas of flood
47 control, traffic, renewable energy, or other infrastructure
48 improvement projects and utilize monies from the project fund for

1 property acquisition, demolition, clearance, removal, relocation,
2 renovation, alteration, construction, reconstruction, installation, or
3 repair of a structure or improvement, and the costs associated
4 therewith including the costs of appraisal, economic and
5 environmental analyses or engineering, planning, design,
6 architectural, surveying, or other professional services;

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

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

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

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

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

28

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

31 3. As used in this act:

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

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

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

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

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

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

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

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

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

34 "State Treasurer" or "treasurer" means the treasurer of the State
35 of New Jersey.

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

1 bungalows, single-family homes and similar living units, where no
2 maid service, room service, linen changing service or other
3 common hotel services are made available by the lessor and where
4 the keys to the furnished or unfurnished private residential property,
5 whether a physical key, access to a keyless locking mechanism, or
6 other means of physical ingress to the furnished or unfurnished
7 private residential property, are provided to the lessee at the
8 location of an offsite real estate broker licensed by the New Jersey
9 Real Estate Commission pursuant to R.S.45:15-1 et seq ¹ .; or leases
10 of real property with a term of at least 90 consecutive days¹ .

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

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

24

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

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

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

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

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

46 (3) a tax at the rate of 2% on charges of rent for every
47 occupancy of a room or rooms in a hotel or transient

1 accommodation located within the district and subject to taxation
2 pursuant to subsection (d) of section 3 of P.L.1966, c.30 (C.54:32B-
3 3); or

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

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

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

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

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

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

33

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

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

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

1 c. ¹Notwithstanding 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 ²three】
21 four² years following the end of the calendar year in which the
22 transaction occurred, the transient space marketplace shall maintain
23 ²and provide, on a quarterly basis, the Division of Taxation with】²
24 the 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 ²~~shall~~ ²may² audit transient space
2 marketplaces as necessary to ensure data accuracy and enforce tax
3 compliance.¹

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

5

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

8 2. As used in this act:

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

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

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

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

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

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

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

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

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
45 residential property, including but not limited to condominiums,
46 bungalows, single-family homes and similar living units, where no
47 maid service, room service, linen changing service or other
48 common hotel services are made available by the lessor and where

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

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

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

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

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

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

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

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

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

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

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

27 Notwithstanding any other provision of law or administrative
28 action to the contrary, transient space marketplaces shall be
29 required to collect and pay on behalf of persons engaged in the
30 business of providing transient accommodations or hotel rooms
31 located in this State the tax for transactions solely consummated
32 through the transient space marketplace. For not less than ²**[three]**
33 four² years following the end of the calendar year in which the
34 transaction occurred, the transient space marketplace shall maintain
35 ²**[and provide, on a quarterly basis, the Division of Taxation with]**²
36 the following data for those transactions consummated through the
37 transient space marketplace:

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

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

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

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

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

1 (6) A statement as to whether such booking services will be
2 provided in connection with (i) short-term rental of the entirety of
3 such unit, (ii) short-term rental of part of such unit, but not the
4 entirety of such unit, and/or (iii) short-term rental of the entirety of
5 such unit, or part thereof, in which a non-short-term occupant will
6 continue to occupy such unit for the duration of such short-term
7 rental;

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

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

14 The Division of Taxation ²[shall] ²may² audit transient space
15 marketplaces as necessary to ensure data accuracy and enforce tax
16 compliance.¹

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

18
19 8. Section 1 of P.L.1991, c.376 (C.40:48-8.45) is amended to
20 read as follows:

21 1. As used in this act:

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

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

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

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

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

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

46 g. "Transient accommodation" means a room, group of rooms,
47 or other living or sleeping space for the lodging of occupants,
48 including but not limited to residences or buildings used as

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

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

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

34

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

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

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

42

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

45 4. Fees under this act with respect to any eligible municipality
46 shall be adopted by resolution of the convention center operating
47 authority operating convention center facilities within the eligible

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

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

8

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

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

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

37 Notwithstanding any other provision of law or administrative
38 action to the contrary, transient space marketplaces shall be
39 required to collect and pay on behalf of persons engaged in the
40 business of providing transient accommodations or hotel rooms
41 located in this State the tax for transactions solely consummated
42 through the transient space marketplace. For not less than ²【three】
43 four² years following the end of the calendar year in which the
44 transaction occurred, the transient space marketplace shall maintain
45 ²【and provide, on a quarterly basis, the Division of Taxation with】²
46 the following data for those transactions consummated through the
47 transient space marketplace:

- 1 (1) The name of the person who provided the transient
2 accommodation or hotel room;
3 (2) The name of the customer who procured occupancy of the
4 transient accommodation or hotel room;
5 (3) The address, including any unit designation, of the transient
6 accommodation or hotel room;
7 (4) The dates and nightly rates for which the consumer procured
8 occupancy of the transient accommodation or hotel room;
9 (5) The municipal transient accommodation registration number,
10 if applicable;
11 (6) A statement as to whether such booking services will be
12 provided in connection with (i) short-term rental of the entirety of
13 such unit, (ii) short-term rental of part of such unit, but not the
14 entirety of such unit, and/or (iii) short-term rental of the entirety of
15 such unit, or part thereof, in which a non-short-term occupant will
16 continue to occupy such unit for the duration of such short-term
17 rental;
18 (7) The individualized name or number of each such
19 advertisement or listing connected to such unit and the uniform
20 resource locator (URL) for each such listing or advertisement,
21 where applicable; and
22 (8) Such other information as the Division of Taxation may by
23 rule require.
24 The Division of Taxation ²[shall] may² audit transient space
25 marketplaces as necessary to ensure data accuracy and enforce tax
26 compliance.¹
27 (cf: P.L.1991, c.376, s.5)

28
29 12. Section 2 of P.L.1981, c.77 (C.40:48E-2) is amended to read
30 as follows:

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

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

41 "Transient accommodation" means a room, group of rooms, or
42 other living or sleeping space for the lodging of occupants,
43 including but not limited to residences or buildings used as
44 residences. "Transient accommodation" does not include: a hotel or
45 hotel room; a room, group of rooms, or other living or sleeping
46 space used as a place of assembly; a dormitory or other similar
47 residential facility of an elementary or secondary school or a
48 college or university; a hospital, nursing home, or other similar

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

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

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

29

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

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

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

40

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

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

46 b. Every person required to collect any tax imposed by the
 47 ordinance shall be personally liable for the tax imposed, collected

1 or required to be collected hereunder. Any such person shall have
2 the same right in respect to collecting the tax from his customer as
3 if the tax were a part of the use or occupancy charge and payable at
4 the same time; provided, however, that the chief fiscal officer of the
5 city shall be joined as a party in any action or proceeding brought to
6 collect the tax.

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

19 Notwithstanding any other provision of law or administrative
20 action to the contrary, transient space marketplaces shall be
21 required to collect and pay on behalf of persons engaged in the
22 business of providing transient accommodations or hotel rooms
23 located in this State the tax for transactions solely consummated
24 through the transient space marketplace. For not less than ² [three]
25 four² years following the end of the calendar year in which the
26 transaction occurred, the transient space marketplace shall maintain
27 ² [and provide, on a quarterly basis, the Division of Taxation with]²
28 the following data for those transactions consummated through the
29 transient space marketplace:

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

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

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

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

38 (5) The municipal transient accommodation registration number,
39 if applicable;

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

47 (7) The individualized name or number of each such
48 advertisement or listing connected to such unit and the uniform

1 resource locator (URL) for each such listing or advertisement,
2 where applicable; and

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

5 The Division of Taxation ²[shall] ²may² audit transient space
6 marketplaces as necessary to ensure data accuracy and enforce tax
7 compliance.¹

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

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

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

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

20

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

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

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

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

1 date of transmittal to the State Treasurer for ordinances adopted in
2 calendar year 2003 and on the first day of the first full month
3 occurring 90 days after the date of transmittal to the State Treasurer
4 for ordinances adopted in calendar year 2004 and thereafter.

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

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

13

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

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

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

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

43 Notwithstanding any other provision of law or administrative
44 action to the contrary, transient space marketplaces shall be
45 required to collect and pay on behalf of persons engaged in the
46 business of providing transient accommodations or hotel rooms
47 located in this State the tax for transactions solely consummated
48 through the transient space marketplace. For not less than ²【three】

1 four² years following the end of the calendar year in which the
2 transaction occurred, the transient space marketplace shall maintain
3 ²[and provide, on a quarterly basis, the Division of Taxation with]²
4 the following data for those transactions consummated through the
5 transient space marketplace:

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

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

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

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

14 (5) The municipal transient accommodation registration number,
15 if applicable;

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

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

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

29 The Division of Taxation ²[shall] may² audit transient space
30 marketplaces as necessary to ensure data accuracy and enforce tax
31 compliance.¹

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

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

36 3. As used in this act:

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

40 "Beach operation offset payment " means a payment made by an
41 authority to municipalities in its district for tourism development
42 activities related to operating and maintaining public beaches within
43 a zone to seaward of a line of demarcation located not more than
44 1,000 feet from the mean high water line.

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

47 "Commissioner" means the Commissioner of the Department of
48 Commerce and Economic Development.

1 "Construction" means the planning, designing, construction,
2 reconstruction, rehabilitation, replacement, repair, extension,
3 enlargement, improvement and betterment of a project, and includes
4 the demolition, clearance and removal of buildings or structures on
5 land acquired, held, leased or used for a project.

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

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

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

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

30 "Director" means the Director of the Division of Taxation in the
31 Department of the Treasury.

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

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

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

47 "Predominantly tourism related retail receipts" means:

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

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

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

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

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

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

28 "Tourism" means activities involved in providing and marketing
29 services and products, including accommodations, for nonresidents
30 and residents who travel to and in New Jersey for recreation and
31 pleasure.

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

37 "Tourism development activities" include operations of the
38 authority to carry out its statutory duty to promote, advertise and
39 market the district, including making beach operation offset
40 payments.

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

43 "Tourism improvement and development district" or "district"
44 means an area within two or more contiguous municipalities within
45 a county of the sixth class established pursuant to ordinance enacted
46 by those municipalities, for the purposes of promoting the
47 acquisition, construction, maintenance, operation and support of a
48 tourism project, and to devote the revenue and the proceeds from

1 taxes upon predominantly tourism related retail receipts and from
2 tourism development fees to the purposes as herein defined.

3 "Tourist industry" means the industry consisting of private and
4 public organizations which directly or indirectly provide services
5 and products to nonresidents and residents who travel to and in New
6 Jersey for recreation and pleasure.

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

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

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

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

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

7 (cf: P.L.2005, c.78, s.1)
8

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

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

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

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

40 (3) '[Notwithstanding any other provision of this section to the
41 contrary, the Director of the Division of Taxation in the Department
42 of the Treasury may enter into an agreement with the owner or
43 operator of a transient space marketplace for the purpose of
44 collection and payment of the tax for transactions solely
45 consummated through the transient space marketplace. Upon
46 entering an agreement with the owner or operator of a transient
47 space marketplace, the director may waive the responsibility of a
48 person engaged in the business of providing transient

1 accommodations or hotel rooms to collect and pay the tax. The
2 owner or operator of the transient space marketplace shall agree to
3 be personally liable for the collection and payment of the tax on
4 behalf of a person engaged in the business of providing transient
5 accommodations or hotel rooms.]

6 Notwithstanding any other provision of law or administrative
7 action to the contrary, transient space marketplaces shall be
8 required to collect and pay on behalf of persons engaged in the
9 business of providing transient accommodations or hotel rooms
10 located in this State the tax for transactions solely consummated
11 through the transient space marketplace. For not less than ²**[three]**
12 four² years following the end of the calendar year in which the
13 transaction occurred, the transient space marketplace shall maintain
14 ²**[and provide, on a quarterly basis, the Division of Taxation with]**²
15 the following data for those transactions consummated through the
16 transient space marketplace:

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

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

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

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

25 (5) The municipal transient accommodation registration number,
26 if applicable;

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

34 (7) The individualized name or number of each such
35 advertisement or listing connected to such unit and the uniform
36 resource locator (URL) for each such listing or advertisement,
37 where applicable; and

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

40 The Division of Taxation ²**[shall]** may² audit transient space
41 marketplaces as necessary to ensure data accuracy and enforce tax
42 compliance.¹

43 b. The director may permit or require returns to be made
44 covering other periods and upon any dates as the director may
45 specify. In addition, the director may require payments of tax and
46 assessment liability at any intervals and based upon any
47 classifications as the director may designate. In prescribing any
48 other periods to be covered by the return or intervals or
49 classifications for payment of tax and assessment liability, the

1 director may take into account the dollar volume of tax and
2 assessment involved as well as the need for ensuring the prompt and
3 orderly collection of the tax imposed.

4 c. The director may require amended returns to be filed within
5 20 days after notice and to contain the information specified in the
6 notice.

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

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

11

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

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

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

21 (b) "Purchase at retail" means a purchase by any person at a
22 retail sale.

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

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

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

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

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

1 the exercise of any right or power over utility service. Use also
2 includes the derivation of a direct or indirect benefit from a service.

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

5 (1) The term "seller" includes:

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

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

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

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

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

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

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

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

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

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

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

37 (3) ¹Notwithstanding any other provision of this section to the
38 contrary, the director may enter into an agreement with the owner
39 or operator of a transient space marketplace for the purpose of
40 collection and payment of the tax for transactions solely
41 consummated through the transient space marketplace. Upon
42 entering an agreement with the owner or operator of a transient
43 space marketplace, the director may waive the responsibility of a
44 person engaged in the business of providing transient
45 accommodations or hotel rooms to collect and pay the tax. The
46 owner or operator of the transient space marketplace shall agree to
47 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 ²【three】
9 four² years following the end of the calendar year in which the
10 transaction occurred, the transient space marketplace shall maintain
11 ²【and provide, on a quarterly basis, the Division of Taxation with】²
12 the following data for those transactions consummated through the
13 transient space marketplace:

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

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

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

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

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

24 (6) 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 (7) 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 (8) Such other information as the Division of Taxation may by
36 rule require.

37 The Division of Taxation ²【shall】 may² audit transient space
38 marketplaces as necessary to ensure data accuracy and enforce tax
39 compliance.¹

40 (j) "Hotel" means a building or portion of ¹【it】 a building¹
41 which is regularly used and kept open as such for the lodging of
42 guests. ¹【The term "hotel"】 “Hotel”¹ includes an apartment hotel, a
43 motel, ¹inn, and rooming or¹ boarding house or club, whether or not
44 meals are served, but does not include a transient accommodation.

45 (k) "Occupancy" means the use or possession or the right to the
46 use or possession, of any room in a hotel or transient
47 accommodation.

- 1 (l) "Occupant" means a person who, for a consideration, uses,
2 possesses, or has the right to use or possess, any room in a hotel or
3 transient accommodation under any lease, concession, permit, right
4 of access, license to use or other agreement, or otherwise.
- 5 (m) "Permanent resident" means any occupant of any room or
6 rooms in a hotel or transient accommodation for at least 90
7 consecutive days shall be considered a permanent resident with
8 regard to the period of such occupancy.
- 9 (n) "Room" means any room or rooms of any kind in any part or
10 portion of a hotel or transient accommodation, which is available
11 for or let out for any purpose other than a place of assembly.
- 12 (o) "Admission charge" means the amount paid for admission,
13 including any service charge and any charge for entertainment or
14 amusement or for the use of facilities therefor.
- 15 (p) "Amusement charge" means any admission charge, dues or
16 charge of a roof garden, cabaret or other similar place.
- 17 (q) "Charge of a roof garden, cabaret or other similar place"
18 means any charge made for admission, refreshment, service, or
19 merchandise at a roof garden, cabaret or other similar place.
- 20 (r) "Dramatic or musical arts admission charge" means any
21 admission charge paid for admission to a theater, opera house,
22 concert hall or other hall or place of assembly for a live, dramatic,
23 choreographic or musical performance.
- 24 (s) "Lessor" means any person who is the owner, licensee, or
25 lessee of any premises, tangible personal property or a specified
26 digital product which the person leases, subleases, or grants a
27 license to use to other persons.
- 28 (t) "Place of amusement" means any place where any facilities
29 for entertainment, amusement, or sports are provided.
- 30 (u) "Casual sale" means an isolated or occasional sale of an item
31 of tangible personal property or a specified digital product by a
32 person who is not regularly engaged in the business of making retail
33 sales of such property or product where the item of tangible
34 personal property or the specified digital product was obtained by
35 the person making the sale, through purchase or otherwise, for the
36 person's own use.
- 37 (v) "Motor vehicle" includes all vehicles propelled otherwise
38 than by muscular power (excepting such vehicles as run only upon
39 rails or tracks), trailers, semitrailers, house trailers, or any other
40 type of vehicle drawn by a motor-driven vehicle, and motorcycles,
41 designed for operation on the public highways.
- 42 (w) "Persons required to collect tax" or "persons required to
43 collect any tax imposed by this act" includes: every seller of
44 tangible personal property, specified digital products or services;
45 every recipient of amusement charges; every operator of a hotel or
46 transient accommodation; every seller of a telecommunications
47 service; every recipient of initiation fees, membership fees or dues
48 for access to or use of the property or facilities of a health and

1 fitness, athletic, sporting or shopping club or organization; and
2 every recipient of charges for parking, storing or garaging a motor
3 vehicle. Said terms shall also include any officer or employee of a
4 corporation or of a dissolved corporation who as such officer or
5 employee is under a duty to act for such corporation in complying
6 with any requirement of this act and any member of a partnership.

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

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

37 (z) "Director" means the Director of the Division of Taxation in
38 the State Department of the Treasury, or any officer, employee or
39 agency of the Division of Taxation in the Department of the
40 Treasury duly authorized by the director (directly, or indirectly by
41 one or more redelegations of authority) to perform the functions
42 mentioned or described in this act.

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

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

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

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

8 (C) Providing tangible personal property or a specified digital
9 product along with an operator for a fixed or indeterminate period
10 of time. A condition of this exclusion is that the operator is
11 necessary for the equipment to perform as designed. For the
12 purpose of this subparagraph, an operator must do more than
13 maintain, inspect, or set-up the tangible personal property or
14 specified digital product.

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

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

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

26 (cc) "Telecommunications service" means the electronic
27 transmission, conveyance, or routing of voice, data, audio, video, or
28 any other information or signals to a point, or between or among
29 points.

30 "Telecommunications service" shall include such transmission,
31 conveyance, or routing in which computer processing applications
32 are used to act on the form, code, or protocol of the content for
33 purposes of transmission, conveyance, or routing without regard to
34 whether such service is referred to as voice over Internet protocol
35 services or is classified by the Federal Communications
36 Commission as enhanced or value added.

37 "Telecommunications service" shall not include:

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

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

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

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

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

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

44 (7) data processing and information services that allow data to
45 be generated, acquired, stored, processed, or retrieved and delivered
46 by an electronic transmission to a purchaser where such purchaser's
47 primary purpose for the underlying transaction is the processed data
48 or information;

- 1 (8) installation or maintenance of wiring or equipment on a
2 customer's premises;
- 3 (9) tangible personal property;
- 4 (10) advertising, including but not limited to directory
5 advertising;
- 6 (11) billing and collection services provided to third parties;
- 7 (12) internet access service;
- 8 (13) radio and television audio and video programming services,
9 regardless of the medium, including the furnishing of transmission,
10 conveyance, and routing of such services by the programming
11 service provider. Radio and television audio and video
12 programming services shall include but not be limited to cable
13 service as defined in section 47 U.S.C. s.522(6) and audio and video
14 programming services delivered by commercial mobile radio
15 service providers, as defined in section 47 C.F.R. 20.3;
- 16 (14) ancillary services; or
- 17 (15) digital products delivered electronically, including but not
18 limited to software, music, video, reading materials, or ringtones.
- 19 For the purposes of this subsection:
- 20 "ancillary service" means a service that is associated with or
21 incidental to the provision of telecommunications services,
22 including but not limited to detailed telecommunications billing,
23 directory assistance, vertical service, and voice mail service;
- 24 "conference bridging service" means an ancillary service that
25 links two or more participants of an audio or video conference call
26 and may include the provision of a telephone number. Conference
27 bridging service does not include the telecommunications services
28 used to reach the conference bridge;
- 29 "detailed telecommunications billing service" means an ancillary
30 service of separately stating information pertaining to individual
31 calls on a customer's billing statement;
- 32 "directory assistance" means an ancillary service of providing
33 telephone number information or address information or both;
- 34 "vertical service" means an ancillary service that is offered in
35 connection with one or more telecommunications services, which
36 offers advanced calling features that allow customers to identify
37 callers and to manage multiple calls and call connections, including
38 conference bridging services; and
- 39 "voice mail service" means an ancillary service that enables the
40 customer to store, send, or receive recorded messages. Voice mail
41 service does not include any vertical service that a customer may be
42 required to have to utilize the voice mail service.
- 43 (dd) (1) "Intrastate telecommunications" means a
44 telecommunications service that originates in one United States
45 state or a United States territory or possession or federal district,
46 and terminates in the same United States state or United States
47 territory or possession or federal district.

- 1 (2) "Interstate telecommunications" means a
2 telecommunications service that originates in one United States
3 state or a United States territory or possession or federal district,
4 and terminates in a different United States state or United States
5 territory or possession or federal district.
- 6 (3) "International telecommunications" means a
7 telecommunications service that originates or terminates in the
8 United States and terminates or originates outside the United States,
9 respectively. "United States" includes the District of Columbia or a
10 United States territory or possession.
- 11 (ee) (Deleted by amendment, P.L.2008, c.123)
- 12 (ff) "Natural gas" means any gaseous fuel distributed through a
13 pipeline system.
- 14 (gg) "Energy" means natural gas or electricity.
- 15 (hh) "Utility service" means the transportation or transmission of
16 natural gas or electricity by means of mains, wires, lines or pipes, to
17 users or customers.
- 18 (ii) "Self-generation unit" means a facility located on the user's
19 property, or on property purchased or leased from the user by the
20 person owning the self-generation unit and such property is
21 contiguous to the user's property, which generates electricity to be
22 used only by that user on the user's property and is not transported
23 to the user over wires that cross a property line or public
24 thoroughfare unless the property line or public thoroughfare merely
25 bifurcates the user's or self-generation unit owner's otherwise
26 contiguous property.
- 27 (jj) "Co-generation facility" means a facility the primary purpose
28 of which is the sequential production of electricity and steam or
29 other forms of useful energy which are used for industrial or
30 commercial heating or cooling purposes and which is designated by
31 the Federal Energy Regulatory Commission, or its successor, as a
32 "qualifying facility" pursuant to the provisions of the "Public Utility
33 Regulatory Policies Act of 1978," Pub.L.95-617.
- 34 (kk) "Non-utility" means a company engaged in the sale,
35 exchange or transfer of natural gas that was not subject to the
36 provisions of P.L.1940, c.5 (C.54:30A-49 et seq.) prior to
37 December 31, 1997.
- 38 (ll) "Pre-paid calling service" means the right to access
39 exclusively telecommunications services, which shall be paid for in
40 advance and which enables the origination of calls using an access
41 number or authorization code, whether manually or electronically
42 dialed, and that is sold in predetermined units or dollars of which
43 the number declines with use in a known amount.
- 44 (mm) "Mobile telecommunications service" means the same as
45 that term is defined in the federal "Mobile Telecommunications
46 Sourcing Act," 4 U.S.C. s.124 (Pub.L.106-252).
- 47 (nn) (Deleted by amendment, P.L.2008, c.123)

- 1 (oo) (1) "Sales price" is the measure subject to sales tax and
2 means the total amount of consideration, including cash, credit,
3 property, and services, for which personal property or services are
4 sold, leased, or rented, valued in money, whether received in money
5 or otherwise, without any deduction for the following:
- 6 (A) The seller's cost of the property sold;
 - 7 (B) The cost of materials used, labor or service cost, interest,
8 losses, all costs of transportation to the seller, all taxes imposed on
9 the seller, and any other expense of the seller;
 - 10 (C) Charges by the seller for any services necessary to complete
11 the sale;
 - 12 (D) Delivery charges;
 - 13 (E) (Deleted by amendment, P.L.2011, c.49); and
 - 14 (F) (Deleted by amendment, P.L.2008, c.123).
- 15 (2) "Sales price" does not include:
- 16 (A) Discounts, including cash, term, or coupons that are not
17 reimbursed by a third party, that are allowed by a seller and taken
18 by a purchaser on a sale;
 - 19 (B) Interest, financing, and carrying charges from credit
20 extended on the sale of personal property or services, if the amount
21 is separately stated on the invoice, bill of sale, or similar document
22 given to the purchaser;
 - 23 (C) Any taxes legally imposed directly on the consumer that are
24 separately stated on the invoice, bill of sale, or similar document
25 given to the purchaser;
 - 26 (D) The amount of sales price for which food stamps have been
27 properly tendered in full or part payment pursuant to the federal
28 Food Stamp Act of 1977, Pub.L.95-113 (7 U.S.C. s.2011 et seq.); or
 - 29 (E) Credit for any trade-in of property of the same kind accepted
30 in part payment and intended for resale if the amount is separately
31 stated on the invoice, bill of sale, or similar document given to the
32 purchaser.
- 33 (3) "Sales price" includes consideration received by the seller
34 from third parties if:
- 35 (A) The seller actually receives consideration from a party other
36 than the purchaser and the consideration is directly related to a price
37 reduction or discount on the sale;
 - 38 (B) The seller has an obligation to pass the price reduction or
39 discount through to the purchaser;
 - 40 (C) The amount of the consideration attributable to the sale is
41 fixed and determinable by the seller at the time of the sale of the
42 item to the purchaser; and
 - 43 (D) One of the following criteria is met:
 - 44 (i) the purchaser presents a coupon, certificate, or other
45 documentation to the seller to claim a price reduction or discount
46 where the coupon, certificate, or documentation is authorized,
47 distributed, or granted by a third party with the understanding that

1 the third party will reimburse any seller to whom the coupon,
2 certificate, or documentation is presented;

3 (ii) the purchaser identifies himself to the seller as a member of a
4 group or organization entitled to a price reduction or discount;
5 provided however, that a preferred customer card that is available to
6 any patron does not constitute membership in such a group; or

7 (iii) the price reduction or discount is identified as a third party
8 price reduction or discount on the invoice received by the purchaser
9 or on a coupon, certificate, or other documentation presented by the
10 purchaser.

11 (4) In the case of a bundled transaction that includes a
12 telecommunications service, an ancillary service, internet access, or
13 an audio or video programming service, if the price is attributable to
14 products that are taxable and products that are nontaxable, the
15 portion of the price attributable to the nontaxable products is
16 subject to tax unless the provider can identify by reasonable and
17 verifiable standards such portion from its books and records that are
18 kept in the regular course of business for other purposes, including
19 non-tax purposes.

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

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

25 (rr) "Delivery charges" means charges by the seller for
26 preparation and delivery to a location designated by the purchaser
27 of personal property or services including, but not limited to,
28 transportation, shipping, postage, handling, crating, and packing. If
29 a shipment includes both exempt and taxable property, the seller
30 should allocate the delivery charge by using: (1) a percentage based
31 on the total sales price of the taxable property compared to the total
32 sales price of all property in the shipment; or (2) a percentage based
33 on the total weight of the taxable property compared to the total
34 weight of all property in the shipment. The seller shall tax the
35 percentage of the delivery charge allocated to the taxable property
36 but is not required to tax the percentage allocated to the exempt
37 property.

38 (ss) "Direct mail" means printed material delivered or distributed
39 by United States mail or other delivery service to a mass audience
40 or to addresses on a mailing list provided by the purchaser or at the
41 direction of the purchaser in cases in which the cost of the items are
42 not billed directly to the recipients. "Direct mail" includes tangible
43 personal property supplied directly or indirectly by the purchaser to
44 the direct mail seller for inclusion in the package containing the
45 printed material. "Direct mail" does not include multiple items of
46 printed material delivered to a single address.

47 (tt) "Streamlined Sales and Use Tax Agreement" means the
48 agreement entered into as governed and authorized by the "Uniform

1 Sales and Use Tax Administration Act," P.L.2001, c.431
2 (C.54:32B-44 et seq.).

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

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

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

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

13 (1) investigation and detective services, including detective
14 agencies and private investigators, and fingerprint, polygraph,
15 missing person tracing and skip tracing services;

16 (2) security guard and patrol services, including bodyguard and
17 personal protection, guard dog, guard, patrol, and security services;

18 (3) armored car services; and

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

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

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

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

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

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

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

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

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

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

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

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

37

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

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

44 (a) The receipts from every retail sale of tangible personal
45 property or a specified digital product for permanent use or less
46 than permanent use, and regardless of whether continued payment is

1 required, except as otherwise provided in P.L.1966, c.30 (C.54:32B-
2 1 et seq.).

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

5 (1) Producing, fabricating, processing, printing, or imprinting
6 tangible personal property or a specified digital product, performed
7 for a person who directly or indirectly furnishes the tangible
8 personal property or specified digital product, not purchased by the
9 person for resale, upon which these services are performed.

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

29 (3) Storing all tangible personal property not held for sale in the
30 regular course of business; the rental of safe deposit boxes or
31 similar space; and the furnishing of space for storage of tangible
32 personal property by a person engaged in the business of furnishing
33 space for such storage.

34 "Space for storage" means secure areas, such as rooms, units,
35 compartments, or containers, whether accessible from outside or
36 from within a building, that are designated for the use of a customer
37 and wherein the customer has free access within reasonable
38 business hours, or upon reasonable notice to the furnisher of space
39 for storage, to store and retrieve property. Space for storage shall
40 not include the lease or rental of an entire building, such as a
41 warehouse or airplane hangar.

42 (4) Maintaining, servicing, or repairing real property, other than
43 a residential heating system unit serving not more than three
44 families living independently of each other and doing their cooking
45 on the premises, whether the services are performed in or outside of
46 a building, as distinguished from adding to or improving the real
47 property by a capital improvement, but excluding services rendered
48 by an individual who is not in a regular trade or business offering

- 1 his services to the public, and excluding garbage removal and sewer
2 services performed on a regular contractual basis for a term not less
3 than 30 days.
- 4 (5) Mail processing services for printed advertising material,
5 except for mail processing services in connection with distribution
6 of printed advertising material to out-of-State recipients.
- 7 (6) (Deleted by amendment, P.L.1995, c.184)
- 8 (7) Utility service provided to persons in this State, any right or
9 power over which is exercised in this State.
- 10 (8) Tanning services, including the application of a temporary
11 tan provided by any means.
- 12 (9) Massage, bodywork, or somatic services, except such
13 services provided pursuant to a doctor's prescription.
- 14 (10) Tattooing, including all permanent body art and permanent
15 cosmetic make-up applications, except such services provided
16 pursuant to a doctor's prescription in conjunction with
17 reconstructive breast surgery.
- 18 (11) Investigation and security services.
- 19 (12) Information services.
- 20 (13) (Deleted by amendment, P.L.2017, c.27)
- 21 (14) Telephone answering services.
- 22 (15) Radio subscription services.
- 23 Wages, salaries, and other compensation paid by an employer to
24 an employee for performing as an employee the services described
25 in this subsection are not receipts subject to the taxes imposed
26 under subsection (b) of this section.
- 27 Services otherwise taxable under paragraph (1) or (2) of
28 subsection (b) of this section are not subject to the taxes imposed
29 under this subsection, where the tangible personal property or
30 specified digital product upon which the services were performed is
31 delivered to the purchaser outside this State for use outside this
32 State.
- 33 (c) (1) Receipts from the sale of prepared food in or by
34 restaurants, taverns, or other establishments in this State, or by
35 caterers, including in the amount of such receipts any cover,
36 minimum, entertainment, or other charge made to patrons or
37 customers, except for meals especially prepared for and delivered to
38 homebound elderly, age 60 or older, and to persons with
39 disabilities, or meals prepared and served at a group-sitting at a
40 location outside of the home to otherwise homebound elderly
41 persons, age 60 or older, and otherwise homebound persons with
42 disabilities, as all or part of any food service project funded in
43 whole or in part by government or as part of a private, nonprofit
44 food service project available to all such elderly or persons with
45 disabilities residing within an area of service designated by the
46 private nonprofit organization; and
- 47 (2) Receipts from sales of food and beverages sold through
48 vending machines, at the wholesale price of such sale, which shall

1 be defined as 70% of the retail vending machine selling price,
2 except sales of milk, which shall not be taxed. Nothing herein
3 contained shall affect other sales through coin-operated vending
4 machines taxable pursuant to subsection (a) above or the exemption
5 thereto provided by section 21 of P.L.1980, c.105 (C.54:32B-8.9).

6 The tax imposed by subsection (c) of this section shall not apply
7 to food or drink which is sold to an airline for consumption while in
8 flight.

9 (3) For the purposes of this subsection:

10 "Food and beverages sold through vending machines" means
11 food and beverages dispensed from a machine or other mechanical
12 device that accepts payment; and

13 "Prepared food" means:

14 (i) A. food sold in a heated state or heated by the seller; or

15 B. two or more food ingredients mixed or combined by the
16 seller for sale as a single item, but not including food that is only
17 cut, repackaged, or pasteurized by the seller, and eggs, fish, meat,
18 poultry, and foods containing these raw animal foods requiring
19 cooking by the consumer as recommended by the Food and Drug
20 Administration in Chapter 3, part 401.11 of its Food Code so as to
21 prevent food borne illnesses; or

22 C. food sold with eating utensils provided by the seller,
23 including plates, knives, forks, spoons, glasses, cups, napkins, or
24 straws. A plate does not include a container or packaging used to
25 transport the food;
26 provided however, that

27 (ii) "prepared food" does not include the following sold without
28 eating utensils:

29 A. food sold by a seller whose proper primary NAICS
30 classification is manufacturing in section 311, except subsector
31 3118 (bakeries);

32 B. food sold in an unheated state by weight or volume as a
33 single item; or

34 C. bakery items, including bread, rolls, buns, biscuits, bagels,
35 croissants, pastries, donuts, danish, cakes, tortes, pies, tarts,
36 muffins, bars, cookies, and tortillas.

37 (d) The rent for every occupancy of a room or rooms in a hotel
38 or transient accommodation in this State, except that the tax shall
39 not be imposed upon a permanent resident.

40 (e) (1) Any admission charge to or for the use of any place of
41 amusement in the State, including charges for admission to race
42 tracks, baseball, football, basketball or exhibitions, dramatic or
43 musical arts performances, motion picture theaters, except charges
44 for admission to boxing, wrestling, kick boxing, or combative
45 sports exhibitions, events, performances, or contests which charges
46 are taxed under any other law of this State or under section 20 of
47 P.L.1985, c.83 (C.5:2A-20), and, except charges to a patron for
48 admission to, or use of, facilities for sporting activities in which the

1 patron is to be a participant, such as bowling alleys and swimming
2 pools. For any person having the permanent use or possession of a
3 box or seat or lease or a license, other than a season ticket, for the
4 use of a box or seat at a place of amusement, the tax shall be upon
5 the amount for which a similar box or seat is sold for each
6 performance or exhibition at which the box or seat is used or
7 reserved by the holder, licensee, or lessee, and shall be paid by the
8 holder, licensee, or lessee.

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

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

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

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

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

31 (i) The receipts from parking, storing, or garaging a motor
32 vehicle, excluding charges for the following: residential parking;
33 employee parking, when provided by an employer or at a facility
34 owned or operated by the employer; municipal parking, storing, or
35 garaging; receipts from charges or fees imposed pursuant to section
36 3 of P.L.1993, c.159 (C.5:12-173.3) or pursuant to an agreement
37 between the Casino Reinvestment Development Authority and a
38 casino operator in effect on the date of enactment of P.L.2007,
39 c.105; and receipts from parking, storing, or garaging a motor
40 vehicle subject to tax pursuant to any other law or ordinance.

41 For the purposes of this subsection, "municipal parking, storing,
42 or garaging" means any motor vehicle parking, storing, or garaging
43 provided by a municipality or county, or a parking authority
44 thereof.

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

46

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

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

5 (1) The State of New Jersey, or any of its agencies,
6 instrumentalities, public authorities, public corporations (including
7 a public corporation created pursuant to agreement or compact with
8 another state) or political subdivisions where it is the purchaser,
9 user or consumer, or where it is a seller of services or property of a
10 kind not ordinarily sold by private persons;

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

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

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

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

- 1 (1) the sale of a motor vehicle by an organization described in
2 subsection (b) of this section, unless the purchaser is an
3 organization exempt under this section;
- 4 (2) retail sales of tangible personal property or specified digital
5 products by any shop or store operated by an organization described
6 in subsection (b) of this section, unless the tangible personal
7 property or specified digital product was received by the
8 organization as a gift or contribution and the shop or store is one in
9 which substantially all the work in carrying on the business of the
10 shop or store is performed for the organization without
11 compensation and substantially all of the shop's or store's
12 merchandise has been received by the organization as gifts or
13 contributions or unless the purchaser is an organization exempt
14 under this section; or
- 15 (3) the sale or use of energy or utility service to or by an
16 organization described in paragraph (1) of subsection (a) or
17 subsection (b) of this section.
- 18 (d) Any organization enumerated in subsection (b) of this
19 section shall not be entitled to an exemption granted pursuant to this
20 section unless it has complied with such requirements for obtaining
21 a tax immunity authorization as may be provided in this act.
- 22 (e) Where any organization described in subsection (b) of this
23 subsection carries on its activities in furtherance of the purposes for
24 which it was organized, in premises in which, as part of those
25 activities, it operates a hotel or transient accommodation,
26 occupancy of rooms in the premises and rents from those rooms
27 received by the organization shall not be subject to tax under the
28 "Sales and Use Tax Act."
- 29 (f) (1) Except as provided in paragraph (2) of this subsection,
30 any admissions all of the proceeds of which inure exclusively to the
31 benefit of the following organizations shall not be subject to any of
32 the taxes imposed under subsection (e) of section 3 of P.L.1966,
33 c.30 (C.54:32B-3):
- 34 (A) an organization described in paragraph (1) of subsection (a)
35 or subsection (b) of this section;
- 36 (B) a society or organization conducted for the sole purpose of
37 maintaining symphony orchestras or operas and receiving
38 substantial support from voluntary contributions; or
- 39 (C) (Deleted by amendment, P.L.1999, c.416).
- 40 (D) a police or fire department of a political subdivision of the
41 State, or a volunteer fire company, ambulance, first aid, or
42 emergency company or squad, or exclusively to a retirement,
43 pension or disability fund for the sole benefit of members of a
44 police or fire department or to a fund for the heirs of such members.
- 45 (2) The exemption provided under paragraph (1) of this
46 subsection shall not apply in the case of admissions to:
- 47 (A) Any athletic game or exhibition unless the proceeds shall
48 inure exclusively to the benefit of elementary or secondary schools

1 or unless in the case of an athletic game between two elementary or
2 secondary schools, the entire gross proceeds from such game shall
3 inure to the benefit of one or more organizations described in
4 subsection (b) of this section;

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

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

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

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

20 (C) Any admissions to historic sites, houses and shrines, and
21 museums conducted in connection therewith, maintained and
22 operated by a society or organization devoted to the preservation
23 and maintenance of such historic sites, houses, shrines and
24 museums; provided no part of the net earnings thereof inures to the
25 benefit of any private stockholder or individual.

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

27

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

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

44 (1) the combined rates of the fee imposed under this section,
45 plus the tax imposed under the "Sales and Use Tax Act", P.L.1966,
46 c.30 (C.54:32B-1 et seq.), plus any tax imposed under P.L.1947,
47 c.71 (C.40:48-8.15 et seq.), shall not exceed a total rate of 14% on
48 or before December 31, 2016, 13.875% on and after January 1,

1 2017 but before January 1, 2018, and 13.625% on and after January
2 1, 2018, and to the extent that the total combined rate of taxation for
3 the listed fees and taxes would exceed 14% on or before December
4 31, 2016, 13.875% on and after January 1, 2017 but before January
5 1, 2018, and 13.625% on and after January 1, 2018, the fee imposed
6 under this section shall be reduced so that the total combined rate
7 equals 14% on or before December 31, 2016, 13.875% on and after
8 January 1, 2017 but before January 1, 2018, and 13.625% on and
9 after January 1, 2018;

10 (2) the combined rates of the fee imposed under this section,
11 plus the tax imposed under the "Sales and Use Tax Act", P.L.1966,
12 c.30 (C.54:32B-1 et seq.), plus any tax and assessment imposed
13 under section 4 of P.L.1992, c.165 (C.40:54D-4), shall not exceed a
14 total rate of 14% on or before December 31, 2016, 13.875% on and
15 after January 1, 2017 but before January 1, 2018, and 13.625% on
16 and after January 1, 2018, and to the extent that the total combined
17 rate of taxation for the listed fees and taxes would exceed 14% on
18 or before December 31, 2016, 13.875% on and after January 1,
19 2017 but before January 1, 2018, and 13.625% on and after January
20 1, 2018, the fee imposed under this section shall be reduced so that
21 the total combined rate equals 14% on or before December 31,
22 2016, 13.875% on and after January 1, 2017 but before January 1,
23 2018, and 13.625% on and after January 1, 2018; and

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

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

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

36
37 23. Section 2 of P.L.2003, c.114 (C.54:32D-2) is amended to
38 read as follows:

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

43 (1) of the fees collected for occupancies during State Fiscal
44 Year 2004: \$16,000,000 shall be allocated for appropriation to the
45 New Jersey State Council on the Arts for cultural projects;
46 \$2,700,000 shall be allocated for appropriation to the New Jersey
47 Historical Commission for the purposes of subsection a. of section 3
48 of P.L.1999, c.131 (C.18A:73-22.3); \$9,000,000 shall be allocated

1 for appropriation to the New Jersey Commerce and Economic
2 Growth Commission for tourism advertising and promotion; and
3 \$500,000 shall be allocated for appropriation to the New Jersey
4 Cultural Trust; and

5 (2) of the fees collected for occupancies during State Fiscal
6 Year 2005 and thereafter: 22.68 percent shall be annually allocated
7 for appropriation to the New Jersey State Council on the Arts for
8 cultural projects, provided that the amount allocated shall not be
9 less than \$22,680,000; 3.84 percent shall be allocated for
10 appropriation to the New Jersey Historical Commission for the
11 purposes of subsection a. of section 3 of P.L.1999,
12 c.131 (C.18A:73-22.3), provided that the amount allocated shall not
13 be less than \$3,840,000; 12.76 percent shall be allocated for
14 appropriation to the New Jersey Commerce and Economic Growth
15 Commission for tourism advertising and promotion, provided that
16 the amount allocated shall not be less than \$12,760,000; and .72
17 percent shall be allocated for appropriation to the New Jersey
18 Cultural Trust, provided that the amount allocated shall not be less
19 than \$720,000.

20 b. (1) In carrying out the provisions of section 1 of P.L.2003,
21 c.114 (C.54:32D-1) and this section, the director shall have all of
22 the powers and authority granted in P.L.1966, c.30 (C.54:32B-1 et
23 seq.). The tax shall be filed and paid in a manner prescribed by the
24 Director of the Division of Taxation. The director shall promulgate
25 such rules and regulations as the director determines are necessary
26 to effectuate the provisions of section 1 of P.L.2003,
27 c.114 (C.54:32D-1) and this section.

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

38 For purposes of this paragraph, "person" includes: an individual,
39 partnership, corporation, or an officer, director, stockholder, or
40 employee of a corporation, or a member or employee of a
41 partnership, who as such officer, director, stockholder, employee, or
42 member is under the duty to perform the act in respect of which the
43 violation occurs.

44 (3) Notwithstanding any other provision of this section to the
45 contrary, the director may enter into an agreement with the owner
46 or operator of a transient space marketplace for the purpose of
47 collection and payment of the fee for transactions solely
48 consummated through the transient space marketplace. Upon

1 entering an agreement with the owner or operator of a transient
2 space marketplace, the director may waive the responsibility of a
3 person engaged in the business of providing transient
4 accommodations or hotel rooms to collect and pay the fee. The
5 owner or operator of the transient space marketplace shall agree to
6 be personally liable for the collection and payment of the fee on
7 behalf of a person engaged in the business of providing transient
8 accommodations or hotel rooms.]

9 Notwithstanding any other provision of law or administrative
10 action to the contrary, transient space marketplaces shall be
11 required to collect and pay on behalf of persons engaged in the
12 business of providing transient accommodations or hotel rooms
13 located in this State the tax for transactions solely consummated
14 through the transient space marketplace. For not less than ²~~three~~
15 four² years following the end of the calendar year in which the
16 transaction occurred, the transient space marketplace shall maintain
17 ²~~and provide, on a quarterly basis, the Division of Taxation with~~
18 the following data for those transactions consummated through the
19 transient space marketplace:

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

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

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

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

28 (5) The municipal transient accommodation registration number,
29 if applicable;

30 (6) A statement as to whether such booking services will be
31 provided in connection with (i) short-term rental of the entirety of
32 such unit, (ii) short-term rental of part of such unit, but not the
33 entirety of such unit, and/or (iii) short-term rental of the entirety of
34 such unit, or part thereof, in which a non-short-term occupant will
35 continue to occupy such unit for the duration of such short-term
36 rental;

37 (7) The individualized name or number of each such
38 advertisement or listing connected to such unit and the uniform
39 resource locator (URL) for each such listing or advertisement,
40 where applicable; and

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

43 The Division of Taxation ²~~shall~~ may² audit transient space
44 marketplaces as necessary to ensure data accuracy and enforce tax
45 compliance.¹

46 c. The annual appropriations act for each State Fiscal Year,
47 commencing with fiscal year 2005, shall appropriate and distribute
48 during that fiscal year amounts not less than the amounts otherwise
49 specified for State Fiscal Year 2004 in paragraph (1) of subsection

1 a. of this section for the purposes specified in paragraph (1) of
2 subsection a. of this section.

3 d. If the provisions of subsection c. of this section are not met
4 on the effective date of an annual appropriations act for the State
5 fiscal year, or if an amendment or supplement to an annual
6 appropriations act for the State fiscal year should violate the
7 provisions of subsection c. of this section, the Director of the
8 Division of Budget and Accounting in the Department of the
9 Treasury shall, not later than five days after the enactment of the
10 annual appropriations act, or an amendment or supplement thereto,
11 that violates the provisions of subsection c. of this section, certify to
12 the Director of the Division of Taxation that the requirements of
13 subsection c. of this section have not been met.

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

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

24

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

40

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