

P.L. 2018, CHAPTER 49, *approved July 1, 2018*
Assembly, No. 1753 (*Second Reprint*)

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

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

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

29 (cf: P.L.2015, c.72, s.27)

30

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

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

1 b. In carrying out the provisions of subsection a. of this
2 section, the director shall have all of the powers and authority
3 granted in P.L.1966, c.30 (C.54:32B-1 et seq.). The tax shall be
4 filed and paid in a manner prescribed by the Director of the
5 Division of Taxation. The director shall promulgate such rules and
6 regulations as the director determines are necessary to effectuate the
7 provisions of this section.

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

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

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

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

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

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

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

1 (5) The municipal transient accommodation registration number,
2 if applicable;

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

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

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

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

19 For purposes of this section, "person" includes: an individual,
20 partnership, corporation, or an officer, director, stockholder, or
21 employee of a corporation, or a member or employee of a
22 partnership, who as such officer, director, stockholder, employee, or
23 member is under the duty to perform the act in respect of which the
24 violation occurs.

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

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

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

46 e. In the event that in any year, after the required meadowlands
47 adjustment payments have been made to municipalities in the
48 Meadowlands district, assessment revenue remains in the

1 intermunicipal account, that remaining assessment revenue may be
2 used in that year for the following purposes:

3 (1) the commission may perform projects in the areas of flood
4 control, traffic, renewable energy, or other infrastructure
5 improvement projects and utilize monies from the project fund for
6 property acquisition, demolition, clearance, removal, relocation,
7 renovation, alteration, construction, reconstruction, installation, or
8 repair of a structure or improvement, and the costs associated
9 therewith including the costs of appraisal, economic and
10 environmental analyses or engineering, planning, design,
11 architectural, surveying, or other professional services;

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

14 (3) the commission may fund the acquisition of property for the
15 purpose of open space preservation and the costs associated
16 therewith including the costs of appraisal, economic and
17 environmental analyses or engineering, surveying, or other
18 professional services; or

19 (4) the commission may fund the creation of parks and other
20 recreational facilities and the costs associated therewith, including
21 the costs of appraisal, economic and environmental analyses or
22 engineering planning, design, architectural, surveying, or other
23 professional services.

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

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

33
34 3. Section 3 of P.L.2007, c.30 (C.34:1B-192) is amended to
35 read as follows:

36 3. As used in this act:

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

40 "Developer" means any person or entity, whether public or
41 private, including a State entity, that proposes to undertake a project
42 pursuant to a development agreement.

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

46 "Eligible municipality" means a municipality: (1) in which is
47 located part of an urban enterprise zone that has been designated
48 pursuant to P.L.1983, c.303 (C.52:27H-60 et seq.) or any

1 supplement thereto; and (2) which has a population greater than
2 25,000 and less than 29,000 according to the latest federal decennial
3 census in a county of the third class with a population density
4 greater than 295 and less than 304 persons per square mile
5 according to the latest federal decennial census.

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

16 "Project" means a sports and entertainment facility and may
17 include infrastructure improvements that are associated with the
18 sports and entertainment facility.

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

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 "Sports and entertainment facility" means any privately or
34 publicly owned or operated facility located in a sports and
35 entertainment district that is used primarily for sports contests,
36 entertainment, or both, such as a theater, stadium, museum, arena,
37 automobile racetrack, or other place where performances, concerts,
38 exhibits, games or contests are held.

39 "State Treasurer" or "treasurer" means the treasurer of the State
40 of New Jersey.

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.2017, c.30, s.3)

29

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

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

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

44 (1) a tax at the rate of 2% on the receipts from every sale within
 45 the district of tangible personal property subject to taxation
 46 pursuant to subsection (a) of section 3 of P.L.1966, c.30 (C.54:32B-
 47 3);

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

4 (3) a tax at the rate of 2% on charges of rent for every
5 occupancy of a room or rooms in a hotel or transient
6 accommodation located within the district and subject to taxation
7 pursuant to subsection (d) of section 3 of P.L.1966, c.30 (C.54:32B-
8 3); or

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

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

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

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

28 e. A municipality that creates a district pursuant to section 4 of
29 P.L.2007, c.30 (C.34:1B-193), which overlaps, in whole or in part,
30 with an urban enterprise zone in which the receipts of certain sales
31 are exempt to the extent of 50% of the tax imposed under the "Sales
32 and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.), pursuant to
33 section 21 of P.L.1983, c.303 (C.52:27H-80), shall continue to
34 administer those sales tax revenues collected within the designated
35 urban enterprise zone as otherwise provided pursuant to P.L.1983,
36 c.303 (C.52:27H-60 et seq.).
37 (cf: P.L.2007, c.30, s.5)

38
39 5. Section 7 of P.L.2007, c.30 (C.34:1B-196) is amended to
40 read as follows:

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

46 b. Each person required to collect a tax imposed by the
47 ordinance shall be personally liable for the tax imposed, collected
48 or required to be collected hereunder. Any such person shall have

1 the same right in respect to collecting the tax from a customer as if
2 the tax were a part of the rent and payable at the same time;
3 provided, however, that the chief fiscal officer of the municipality
4 shall be joined as a party in any action or proceeding brought to
5 collect the tax.

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

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

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

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

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

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

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

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

48 (7) The individualized name or number of each such
49 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~~ may² audit transient space
6 marketplaces as necessary to ensure data accuracy and enforce tax
7 compliance.¹

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

9

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

12 2. As used in this act:

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

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

17 (2) Any cover charge, minimum charge, entertainment, or other
18 similar charge made to any patron of any restaurant, cafe, bar, hotel
19 or other similar establishment;

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

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

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

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

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

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

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

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

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

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

25

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

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

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

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

1 d. (1) Each vendor required to collect the tax imposed by a
2 municipal ordinance which was adopted pursuant to the provisions
3 of P.L.1947, c.71 (C.40:48-8.15 et seq.) shall be personally liable
4 for the tax imposed, collected, or required to be paid, collected, or
5 remitted under the ordinance. Any such vendor shall have the same
6 right in respect to collecting the tax from that vendor's customer or
7 in respect to non-payment of the tax by the customer as if the tax
8 were a part of the purchase price of the property or service,
9 amusement charge or rent, as the case may be, and payable at the
10 same time; provided however, that the director shall be joined as a
11 party in any action or proceeding brought to collect the tax.

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

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

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

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

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

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

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

3 (5) The municipal transient accommodation registration number,
 4 if applicable;

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

12 (7) The individualized name or number of each such
 13 advertisement or listing connected to such unit and the uniform
 14 resource locator (URL) for each such listing or advertisement,
 15 where applicable; and

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

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

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

22
 23 8. Section 1 of P.L.1991, c.376 (C.40:48-8.45) is amended to
 24 read as follows:

25 1. As used in this act:

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

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

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

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

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

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

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

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

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

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

39

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

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

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

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

3 4. Fees under this act with respect to any eligible municipality
4 shall be adopted by resolution of the convention center operating
5 authority operating convention center facilities within the eligible
6 municipality. The rate thereof shall be \$2 per day for each occupied
7 room in the case of any hotels in the eligible municipality which
8 provide casino gaming, and \$1 per day for each occupied room in
9 the case of the other hotels or transient accommodations in the
10 eligible municipality. A certified copy of the resolution shall be
11 provided to the State Treasurer and the director.
12 (cf: P.L.1991, c.376, s.4)

13

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

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

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

42 Notwithstanding any other provision of law or administrative
43 action to the contrary, transient space marketplaces shall be
44 required to collect and pay on behalf of persons engaged in the
45 business of providing transient accommodations or hotel rooms
46 located in this State the tax for transactions solely consummated
47 through the transient space marketplace. For not less than ²[three]
48 four² years following the end of the calendar year in which the

1 transaction occurred, the transient space marketplace shall maintain
 2 ²and provide, on a quarterly basis, the Division of Taxation with²
 3 the following data for those transactions consummated through the
 4 transient space marketplace:

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

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

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

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

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

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

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

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

28 The Division of Taxation ²shall² may² audit transient space
 29 marketplaces as necessary to ensure data accuracy and enforce tax
 30 compliance.¹

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

32

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

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

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

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

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

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

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

33

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

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

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

44

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

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

4 b. Every person required to collect any tax imposed by the
5 ordinance shall be personally liable for the tax imposed, collected
6 or required to be collected hereunder. Any such person shall have
7 the same right in respect to collecting the tax from his customer as
8 if the tax were a part of the use or occupancy charge and payable at
9 the same time; provided, however, that the chief fiscal officer of the
10 city shall be joined as a party in any action or proceeding brought to
11 collect the tax.

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

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

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

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

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

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

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

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

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

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

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

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

13 [c.] d. No person required to collect any tax hereunder shall
14 advertise or hold out to any person or to the public in general, in
15 any manner, directly or indirectly, that the tax will not be separately
16 charged and stated to the customer or that the tax will be refunded
17 to the customer.

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

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

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

25

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

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

43 A tax imposed under this section shall be in addition to any other
44 tax or fee imposed pursuant to statute or local ordinance or
45 resolution by any governmental entity upon the occupancy of a
46 hotel room.

47 A copy of an ordinance adopted pursuant to this section shall be
48 transmitted upon adoption or amendment to the State Treasurer,

1 together with a list of the names and addresses of all of the hotels
2 and motels located in the municipality. An ordinance so adopted or
3 any amendment thereto shall provide that the tax provisions of the
4 ordinance or any amendment to the tax provisions shall take effect
5 on the first day of the first full month occurring 30 days after the
6 date of transmittal to the State Treasurer for ordinances adopted in
7 calendar year 2003 and on the first day of the first full month
8 occurring 90 days after the date of transmittal to the State Treasurer
9 for ordinances adopted in calendar year 2004 and thereafter.

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

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

18
19 16. Section 5 of P.L.2003, c.114 (C.40:48F-3) is amended to read
20 as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

42 3. As used in this act:

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

46 "Beach operation offset payment " means a payment made by an
 47 authority to municipalities in its district for tourism development
 48 activities related to operating and maintaining public beaches within

1 a zone to seaward of a line of demarcation located not more than
2 1,000 feet from the mean high water line.

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

5 "Commissioner" means the Commissioner of the Department of
6 Commerce and Economic Development.

7 "Construction" means the planning, designing, construction,
8 reconstruction, rehabilitation, replacement, repair, extension,
9 enlargement, improvement and betterment of a project, and includes
10 the demolition, clearance and removal of buildings or structures on
11 land acquired, held, leased or used for a project.

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

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

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

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

36 "Director" means the Director of the Division of Taxation in the
37 Department of the Treasury.

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

40 "Outdoor special events arena" means a facility or structure for
41 the holding outdoors of public events, entertainments, sporting
42 events, concerts or similar activities, and shall include all facilities,
43 property rights and interests, and all appurtenances reasonably
44 related thereto, constructed for the accommodation and
45 entertainment of tourists and visitors.

46 "Participant amusement" means a sporting activity or amusement
47 the charge for which is exempt from taxation under the "Sales and
48 Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.) by virtue of the

1 participation of the patron in the activity or amusement, such as
2 bowling alleys, swimming pools, water slides, miniature golf,
3 boardwalk or carnival games and amusements, baseball batting
4 cages, tennis courts, and fishing and sightseeing boats.

5 "Predominantly tourism related retail receipts" means:

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

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

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

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

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

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

33 "Tourism" means activities involved in providing and marketing
34 services and products, including accommodations, for nonresidents
35 and residents who travel to and in New Jersey for recreation and
36 pleasure.

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

42 "Tourism development activities" include operations of the
43 authority to carry out its statutory duty to promote, advertise and
44 market the district, including making beach operation offset
45 payments.

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

1 "Tourism improvement and development district" or "district"
2 means an area within two or more contiguous municipalities within
3 a county of the sixth class established pursuant to ordinance enacted
4 by those municipalities, for the purposes of promoting the
5 acquisition, construction, maintenance, operation and support of a
6 tourism project, and to devote the revenue and the proceeds from
7 taxes upon predominantly tourism related retail receipts and from
8 tourism development fees to the purposes as herein defined.

9 "Tourist industry" means the industry consisting of private and
10 public organizations which directly or indirectly provide services
11 and products to nonresidents and residents who travel to and in New
12 Jersey for recreation and pleasure.

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

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

42 "Transient space marketplace" means an online marketplace
43 through which a person may offer transient accommodations or
44 hotel rooms to individuals. A "transient space marketplace" allows
45 transient accommodations or hotel rooms to be advertised or listed
46 through an online marketplace ¹**[and]**¹ in exchange for consideration
47 or¹ provides a means for a customer to arrange for the occupancy of

1 the transient accommodation or hotel room in exchange for
2 consideration ¹【directly through the online marketplace】. A
3 ‘transient space marketplace’ shall not include an online
4 marketplace operated by or on behalf of a hotel or hotel corporation
5 that facilitates customer occupancy solely for the hotel or hotel
6 corporation’s owned or managed hotels and franchisees.¹

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

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

14
15 18. Section 9 of P.L.1992, c.165 (C.40:54D-9) is amended to
16 read as follows:

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

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

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

46 (3) ¹【Notwithstanding any other provision of this section to the
47 contrary, the Director of the Division of Taxation in the Department
48 of the Treasury may enter into an agreement with the owner or

1 operator of a transient space marketplace for the purpose of
2 collection and payment of the tax for transactions solely
3 consummated through the transient space marketplace. Upon
4 entering an agreement with the owner or operator of a transient
5 space marketplace, the director may waive the responsibility of a
6 person engaged in the business of providing transient
7 accommodations or hotel rooms to collect and pay the tax. The
8 owner or operator of the transient space marketplace shall agree to
9 be personally liable for the collection and payment of the tax on
10 behalf of a person engaged in the business of providing transient
11 accommodations or hotel rooms.】

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

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

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

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

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

31 (5) The municipal transient accommodation registration number,
32 if applicable;

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

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

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

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

1 b. The director may permit or require returns to be made
2 covering other periods and upon any dates as the director may
3 specify. In addition, the director may require payments of tax and
4 assessment liability at any intervals and based upon any
5 classifications as the director may designate. In prescribing any
6 other periods to be covered by the return or intervals or
7 classifications for payment of tax and assessment liability, the
8 director may take into account the dollar volume of tax and
9 assessment involved as well as the need for ensuring the prompt and
10 orderly collection of the tax imposed.

11 c. The director may require amended returns to be filed within
12 20 days after notice and to contain the information specified in the
13 notice.

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

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

18

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

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

23 (a) "Person" includes an individual, trust, partnership, limited
24 partnership, limited liability company, society, association, joint
25 stock company, corporation, public corporation or public authority,
26 estate, receiver, trustee, assignee, referee, fiduciary and any other
27 legal entity.

28 (b) "Purchase at retail" means a purchase by any person at a
29 retail sale.

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

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

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

37 (1) For the purposes of this act a sale is for "resale, sublease, or
38 subrent" if it is a sale (A) for resale either as such or as converted
39 into or as a component part of a product produced for sale by the
40 purchaser, including the conversion of natural gas into another
41 intermediate or end product, other than electricity or thermal
42 energy, produced for sale by the purchaser, (B) for use by that
43 person in performing the services subject to tax under subsection
44 (b) of section 3 where the property so sold becomes a physical
45 component part of the property upon which the services are
46 performed or where the property so sold is later actually transferred
47 to the purchaser of the service in conjunction with the performance
48 of the service subject to tax, (C) of telecommunications service to a

1 telecommunications service provider for use as a component part of
2 telecommunications service provided to an ultimate customer, or
3 (D) to a person who receives by contract a product transferred
4 electronically for further commercial broadcast, rebroadcast,
5 transmission, retransmission, licensing, relicensing, distribution,
6 redistribution or exhibition of the product, in whole or in part, to
7 another person, other than rights to redistribute based on statutory
8 or common law doctrine such as fair use.

9 (2) For the purposes of this act, the term "retail sale" includes:
10 sales of tangible personal property to all contractors, subcontractors
11 or repairmen of materials and supplies for use by them in erecting
12 structures for others, or building on, or otherwise improving,
13 altering, or repairing real property of others.

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

15 (4) The term "retail sale" does not include:

16 (A) Professional, insurance, or personal service transactions
17 which involve the transfer of tangible personal property as an
18 inconsequential element, for which no separate charges are made.

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

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

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

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

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

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

34 (f) "Sale, selling or purchase" means any transfer of title or
35 possession or both, exchange or barter, rental, lease or license to
36 use or consume, conditional or otherwise, in any manner or by any
37 means whatsoever for a consideration, or any agreement therefor,
38 including the rendering of any service, taxable under this act, for a
39 consideration or any agreement therefor.

40 (g) "Tangible personal property" means personal property that
41 can be seen, weighed, measured, felt, or touched, or that is in any
42 other manner perceptible to the senses. "Tangible personal
43 property" includes electricity, water, gas, steam, and prewritten
44 computer software including prewritten computer software
45 delivered electronically.

46 (h) "Use" means the exercise of any right or power over tangible
47 personal property, specified digital products, services to property or
48 products, or services by the purchaser thereof and includes, but is

1 not limited to, the receiving, storage or any keeping or retention for
2 any length of time, withdrawal from storage, any distribution, any
3 installation, any affixation to real or personal property, or any
4 consumption of such property or products. Use also includes the
5 exercise of any right or power over intrastate or interstate
6 telecommunications and prepaid calling services. Use also includes
7 the exercise of any right or power over utility service. Use also
8 includes the derivation of a direct or indirect benefit from a service.

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

11 (1) The term "seller" includes:

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

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

20 (C) A person who solicits business either by employees,
21 independent contractors, agents or other representatives or by
22 distribution of catalogs or other advertising matter and by reason
23 thereof makes sales to persons within the State of tangible personal
24 property, specified digital products or services, the use of which is
25 taxed by this act .

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

1 other provision of the "Sales and Use Tax Act," P.L.1966, c.30
2 (C.54:32B-1 et seq.);

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

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

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

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

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

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

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

43 (3) ¹Notwithstanding any other provision of this section to the
44 contrary, the director may enter into an agreement with the owner
45 or operator of a transient space marketplace for the purpose of
46 collection and payment of the tax for transactions solely
47 consummated through the transient space marketplace. Upon
48 entering an agreement with the owner or operator of a transient

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

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

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

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

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

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

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

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

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

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

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

45 (j) "Hotel" means a building or portion of ¹~~it~~ a building¹
46 which is regularly used and kept open as such for the lodging of
47 guests. ¹~~The term "hotel"~~ "Hotel"¹ includes an apartment hotel, a

1 motel, inn, and rooming or¹ boarding house or club, whether or not
2 meals are served, but does not include a transient accommodation.

3 (k) "Occupancy" means the use or possession or the right to the
4 use or possession, of any room in a hotel or transient
5 accommodation.

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

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

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

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

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

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

25 (r) "Dramatic or musical arts admission charge" means any
26 admission charge paid for admission to a theater, opera house,
27 concert hall or other hall or place of assembly for a live, dramatic,
28 choreographic or musical performance.

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

33 (t) "Place of amusement" means any place where any facilities
34 for entertainment, amusement, or sports are provided.

35 (u) "Casual sale" means an isolated or occasional sale of an item
36 of tangible personal property or a specified digital product by a
37 person who is not regularly engaged in the business of making retail
38 sales of such property or product where the item of tangible
39 personal property or the specified digital product was obtained by
40 the person making the sale, through purchase or otherwise, for the
41 person's own use.

42 (v) "Motor vehicle" includes all vehicles propelled otherwise
43 than by muscular power (excepting such vehicles as run only upon
44 rails or tracks), trailers, semitrailers, house trailers, or any other
45 type of vehicle drawn by a motor-driven vehicle, and motorcycles,
46 designed for operation on the public highways.

47 (w) "Persons required to collect tax" or "persons required to
48 collect any tax imposed by this act" includes: every seller of

1 tangible personal property, specified digital products or services;
2 every recipient of amusement charges; every operator of a hotel or
3 transient accommodation; every seller of a telecommunications
4 service; every recipient of initiation fees, membership fees or dues
5 for access to or use of the property or facilities of a health and
6 fitness, athletic, sporting or shopping club or organization; and
7 every recipient of charges for parking, storing or garaging a motor
8 vehicle. Said terms shall also include any officer or employee of a
9 corporation or of a dissolved corporation who as such officer or
10 employee is under a duty to act for such corporation in complying
11 with any requirement of this act and any member of a partnership.

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

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

42 (z) "Director" means the Director of the Division of Taxation in
43 the State Department of the Treasury, or any officer, employee or
44 agency of the Division of Taxation in the Department of the
45 Treasury duly authorized by the director (directly, or indirectly by
46 one or more redelegations of authority) to perform the functions
47 mentioned or described in this act.

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

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

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

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

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

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

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

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

31 (cc) "Telecommunications service" means the electronic
32 transmission, conveyance, or routing of voice, data, audio, video, or
33 any other information or signals to a point, or between or among
34 points.

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

42 "Telecommunications service" shall not include:

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

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

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

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

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

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

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

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

- 1 (mm) "Mobile telecommunications service" means the same as
2 that term is defined in the federal "Mobile Telecommunications
3 Sourcing Act," 4 U.S.C. s.124 (Pub.L.106-252).
- 4 (nn) (Deleted by amendment, P.L.2008, c.123)
- 5 (oo) (1) "Sales price" is the measure subject to sales tax and
6 means the total amount of consideration, including cash, credit,
7 property, and services, for which personal property or services are
8 sold, leased, or rented, valued in money, whether received in money
9 or otherwise, without any deduction for the following:
- 10 (A) The seller's cost of the property sold;
- 11 (B) The cost of materials used, labor or service cost, interest,
12 losses, all costs of transportation to the seller, all taxes imposed on
13 the seller, and any other expense of the seller;
- 14 (C) Charges by the seller for any services necessary to complete
15 the sale;
- 16 (D) Delivery charges;
- 17 (E) (Deleted by amendment, P.L.2011, c.49); and
- 18 (F) (Deleted by amendment, P.L.2008, c.123).
- 19 (2) "Sales price" does not include:
- 20 (A) Discounts, including cash, term, or coupons that are not
21 reimbursed by a third party, that are allowed by a seller and taken
22 by a purchaser on a sale;
- 23 (B) Interest, financing, and carrying charges from credit
24 extended on the sale of personal property or services, if the amount
25 is separately stated on the invoice, bill of sale, or similar document
26 given to the purchaser;
- 27 (C) Any taxes legally imposed directly on the consumer that are
28 separately stated on the invoice, bill of sale, or similar document
29 given to the purchaser;
- 30 (D) The amount of sales price for which food stamps have been
31 properly tendered in full or part payment pursuant to the federal
32 Food Stamp Act of 1977, Pub.L.95-113 (7 U.S.C. s.2011 et seq.); or
- 33 (E) Credit for any trade-in of property of the same kind accepted
34 in part payment and intended for resale if the amount is separately
35 stated on the invoice, bill of sale, or similar document given to the
36 purchaser.
- 37 (3) "Sales price" includes consideration received by the seller
38 from third parties if:
- 39 (A) The seller actually receives consideration from a party other
40 than the purchaser and the consideration is directly related to a price
41 reduction or discount on the sale;
- 42 (B) The seller has an obligation to pass the price reduction or
43 discount through to the purchaser;
- 44 (C) The amount of the consideration attributable to the sale is
45 fixed and determinable by the seller at the time of the sale of the
46 item to the purchaser; and
- 47 (D) One of the following criteria is met:

1 (i) the purchaser presents a coupon, certificate, or other
2 documentation to the seller to claim a price reduction or discount
3 where the coupon, certificate, or documentation is authorized,
4 distributed, or granted by a third party with the understanding that
5 the third party will reimburse any seller to whom the coupon,
6 certificate, or documentation is presented;

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

11 (iii) the price reduction or discount is identified as a third party
12 price reduction or discount on the invoice received by the purchaser
13 or on a coupon, certificate, or other documentation presented by the
14 purchaser.

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

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

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

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

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

- 1 printed material. "Direct mail" does not include multiple items of
2 printed material delivered to a single address.
- 3 (tt) "Streamlined Sales and Use Tax Agreement" means the
4 agreement entered into as governed and authorized by the "Uniform
5 Sales and Use Tax Administration Act," P.L.2001, c.431
6 (C.54:32B-44 et seq.).
- 7 (uu) "Alcoholic beverages" means beverages that are suitable for
8 human consumption and contain one-half of one percent or more of
9 alcohol by volume.
- 10 (vv) (Deleted by amendment, P.L.2011, c.49)
- 11 (ww) "Landscaping services" means services that result in a
12 capital improvement to land other than structures of any kind
13 whatsoever, such as: seeding, sodding or grass plugging of new
14 lawns; planting trees, shrubs, hedges, plants; and clearing and
15 filling land.
- 16 (xx) "Investigation and security services" means:
- 17 (1) investigation and detective services, including detective
18 agencies and private investigators, and fingerprint, polygraph,
19 missing person tracing and skip tracing services;
- 20 (2) security guard and patrol services, including bodyguard and
21 personal protection, guard dog, guard, patrol, and security services;
- 22 (3) armored car services; and
- 23 (4) security systems services, including security, burglar, and
24 fire alarm installation, repair or monitoring services.
- 25 (yy) "Information services" means the furnishing of information
26 of any kind, which has been collected, compiled, or analyzed by the
27 seller, and provided through any means or method, other than
28 personal or individual information which is not incorporated into
29 reports furnished to other people.
- 30 (zz) "Specified digital product" means an electronically
31 transferred digital audio-visual work, digital audio work, or digital
32 book; provided however, that a digital code which provides a
33 purchaser with a right to obtain the product shall be treated in the
34 same manner as a specified digital product.
- 35 (aaa) "Digital audio-visual work" means a series of related
36 images which, when shown in succession, impart an impression of
37 motion, together with accompanying sounds, if any.
- 38 (bbb) "Digital audio work" means a work that results from the
39 fixation of a series of musical, spoken, or other sounds, including a
40 ringtone.
- 41 (ccc) "Digital book" means a work that is generally recognized in
42 the ordinary and usual sense as a book.
- 43 (ddd) "Transferred electronically" means obtained by the
44 purchaser by means other than tangible storage media.
- 45 (eee) "Ringtone" means a digitized sound file that is downloaded
46 onto a device and that may be used to alert the purchaser with
47 respect to a communication.

1 (fff) “Residence” means a house, condominium, or other
2 residential dwelling unit in a building or structure or part of a
3 building or structure that is designed, constructed, leased, rented, let
4 or hired out, or otherwise made available for use as a residence.

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

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

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

41
42 20. Section 3 of P.L.1966, c.30 (C.54:32B-3) is amended to read
43 as follows:

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

1 (a) The receipts from every retail sale of tangible personal
2 property or a specified digital product for permanent use or less
3 than permanent use, and regardless of whether continued payment is
4 required, except as otherwise provided in P.L.1966, c.30 (C.54:32B-
5 1 et seq.).

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

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

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

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

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

45 (4) Maintaining, servicing, or repairing real property, other than
46 a residential heating system unit serving not more than three
47 families living independently of each other and doing their cooking
48 on the premises, whether the services are performed in or outside of

1 a building, as distinguished from adding to or improving the real
2 property by a capital improvement, but excluding services rendered
3 by an individual who is not in a regular trade or business offering
4 his services to the public, and excluding garbage removal and sewer
5 services performed on a regular contractual basis for a term not less
6 than 30 days.

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

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

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

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

15 (9) Massage, bodywork, or somatic services, except such
16 services provided pursuant to a doctor's prescription.

17 (10) Tattooing, including all permanent body art and permanent
18 cosmetic make-up applications, except such services provided
19 pursuant to a doctor's prescription in conjunction with
20 reconstructive breast surgery.

21 (11) Investigation and security services.

22 (12) Information services.

23 (13) (Deleted by amendment, P.L.2017, c.27)

24 (14) Telephone answering services.

25 (15) Radio subscription services.

26 Wages, salaries, and other compensation paid by an employer to
27 an employee for performing as an employee the services described
28 in this subsection are not receipts subject to the taxes imposed
29 under subsection (b) of this section.

30 Services otherwise taxable under paragraph (1) or (2) of
31 subsection (b) of this section are not subject to the taxes imposed
32 under this subsection, where the tangible personal property or
33 specified digital product upon which the services were performed is
34 delivered to the purchaser outside this State for use outside this
35 State.

36 (c) (1) Receipts from the sale of prepared food in or by
37 restaurants, taverns, or other establishments in this State, or by
38 caterers, including in the amount of such receipts any cover,
39 minimum, entertainment, or other charge made to patrons or
40 customers, except for meals especially prepared for and delivered to
41 homebound elderly, age 60 or older, and to persons with
42 disabilities, or meals prepared and served at a group-sitting at a
43 location outside of the home to otherwise homebound elderly
44 persons, age 60 or older, and otherwise homebound persons with
45 disabilities, as all or part of any food service project funded in
46 whole or in part by government or as part of a private, nonprofit
47 food service project available to all such elderly or persons with

1 disabilities residing within an area of service designated by the
2 private nonprofit organization; and

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

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

13 (3) For the purposes of this subsection:

14 "Food and beverages sold through vending machines" means
15 food and beverages dispensed from a machine or other mechanical
16 device that accepts payment; and

17 "Prepared food" means:

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

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

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

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

33 A. food sold by a seller whose proper primary NAICS
34 classification is manufacturing in section 311, except subsector
35 3118 (bakeries);

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

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

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

44 (e) (1) Any admission charge to or for the use of any place of
45 amusement in the State, including charges for admission to race
46 tracks, baseball, football, basketball or exhibitions, dramatic or
47 musical arts performances, motion picture theaters, except charges
48 for admission to boxing, wrestling, kick boxing, or combative

1 sports exhibitions, events, performances, or contests which charges
2 are taxed under any other law of this State or under section 20 of
3 P.L.1985, c.83 (C.5:2A-20), and, except charges to a patron for
4 admission to, or use of, facilities for sporting activities in which the
5 patron is to be a participant, such as bowling alleys and swimming
6 pools. For any person having the permanent use or possession of a
7 box or seat or lease or a license, other than a season ticket, for the
8 use of a box or seat at a place of amusement, the tax shall be upon
9 the amount for which a similar box or seat is sold for each
10 performance or exhibition at which the box or seat is used or
11 reserved by the holder, licensee, or lessee, and shall be paid by the
12 holder, licensee, or lessee.

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

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

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

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

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

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

45 For the purposes of this subsection, "municipal parking, storing,
46 or garaging" means any motor vehicle parking, storing, or garaging

1 provided by a municipality or county, or a parking authority
2 thereof.

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

4

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

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

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

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

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

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

1 distributing of statements), any political campaign on behalf of any
2 candidate for public office.

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

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

8 (2) retail sales of tangible personal property or specified digital
9 products by any shop or store operated by an organization described
10 in subsection (b) of this section, unless the tangible personal
11 property or specified digital product was received by the
12 organization as a gift or contribution and the shop or store is one in
13 which substantially all the work in carrying on the business of the
14 shop or store is performed for the organization without
15 compensation and substantially all of the shop's or store's
16 merchandise has been received by the organization as gifts or
17 contributions or unless the purchaser is an organization exempt
18 under this section; or

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

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

26 (e) Where any organization described in subsection (b) of this
27 subsection carries on its activities in furtherance of the purposes for
28 which it was organized, in premises in which, as part of those
29 activities, it operates a hotel or transient accommodation,
30 occupancy of rooms in the premises and rents from those rooms
31 received by the organization shall not be subject to tax under the
32 "Sales and Use Tax Act."

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

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

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

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

44 (D) a police or fire department of a political subdivision of the
45 State, or a volunteer fire company, ambulance, first aid, or
46 emergency company or squad, or exclusively to a retirement,
47 pension or disability fund for the sole benefit of members of a
48 police or fire department or to a fund for the heirs of such members.

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

3 (A) Any athletic game or exhibition unless the proceeds shall
4 inure exclusively to the benefit of elementary or secondary schools
5 or unless in the case of an athletic game between two elementary or
6 secondary schools, the entire gross proceeds from such game shall
7 inure to the benefit of one or more organizations described in
8 subsection (b) of this section;

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

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

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

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

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

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

31

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

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

1 (1) the combined rates of the fee imposed under this section,
2 plus the tax imposed under the "Sales and Use Tax Act", P.L.1966,
3 c.30 (C.54:32B-1 et seq.), plus any tax imposed under P.L.1947,
4 c.71 (C.40:48-8.15 et seq.), shall not exceed a total rate of 14% on
5 or before December 31, 2016, 13.875% on and after January 1,
6 2017 but before January 1, 2018, and 13.625% on and after January
7 1, 2018, and to the extent that the total combined rate of taxation for
8 the listed fees and taxes would exceed 14% on or before December
9 31, 2016, 13.875% on and after January 1, 2017 but before January
10 1, 2018, and 13.625% on and after January 1, 2018, the fee imposed
11 under this section shall be reduced so that the total combined rate
12 equals 14% on or before December 31, 2016, 13.875% on and after
13 January 1, 2017 but before January 1, 2018, and 13.625% on and
14 after January 1, 2018;

15 (2) the combined rates of the fee imposed under this section,
16 plus the tax imposed under the "Sales and Use Tax Act", P.L.1966,
17 c.30 (C.54:32B-1 et seq.), plus any tax and assessment imposed
18 under section 4 of P.L.1992, c.165 (C.40:54D-4), shall not exceed a
19 total rate of 14% on or before December 31, 2016, 13.875% on and
20 after January 1, 2017 but before January 1, 2018, and 13.625% on
21 and after January 1, 2018, and to the extent that the total combined
22 rate of taxation for the listed fees and taxes would exceed 14% on
23 or before December 31, 2016, 13.875% on and after January 1,
24 2017 but before January 1, 2018, and 13.625% on and after January
25 1, 2018, the fee imposed under this section shall be reduced so that
26 the total combined rate equals 14% on or before December 31,
27 2016, 13.875% on and after January 1, 2017 but before January 1,
28 2018, and 13.625% on and after January 1, 2018; and

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

32 b. The hotel and motel occupancy fee imposed by subsection a.
33 of this section shall not be imposed on the rent for an occupancy if
34 the purchaser, user or consumer is an entity exempt from the tax
35 imposed on an occupancy under the "Sales and Use Tax Act"
36 pursuant to subsection (a) of section 9 of P.L.1966, c.30 (C.54:32B-
37 9).

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

41
42 23. Section 2 of P.L.2003, c.114 (C.54:32D-2) is amended to
43 read as follows:

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

1 (1) of the fees collected for occupancies during State Fiscal
2 Year 2004: \$16,000,000 shall be allocated for appropriation to the
3 New Jersey State Council on the Arts for cultural projects;
4 \$2,700,000 shall be allocated for appropriation to the New Jersey
5 Historical Commission for the purposes of subsection a. of section 3
6 of P.L.1999, c.131 (C.18A:73-22.3); \$9,000,000 shall be allocated
7 for appropriation to the New Jersey Commerce and Economic
8 Growth Commission for tourism advertising and promotion; and
9 \$500,000 shall be allocated for appropriation to the New Jersey
10 Cultural Trust; and

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

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

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

44 For purposes of this paragraph, "person" includes: an individual,
45 partnership, corporation, or an officer, director, stockholder, or
46 employee of a corporation, or a member or employee of a
47 partnership, who as such officer, director, stockholder, employee, or

1 member is under the duty to perform the act in respect of which the
2 violation occurs.

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

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

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

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

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

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

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

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

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

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

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

4 c. The annual appropriations act for each State Fiscal Year,
5 commencing with fiscal year 2005, shall appropriate and distribute
6 during that fiscal year amounts not less than the amounts otherwise
7 specified for State Fiscal Year 2004 in paragraph (1) of subsection
8 a. of this section for the purposes specified in paragraph (1) of
9 subsection a. of this section.

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

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

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

31

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

