

ASSEMBLY, No. 1715

STATE OF NEW JERSEY

219th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

Sponsored by:

Assemblyman JOHN J. BURZICHELLI

District 3 (Cumberland, Gloucester and Salem)

SYNOPSIS

Imposes contribution requirements on the use of automated customer service kiosks by employers.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



1 **AN ACT** imposing contribution requirements on the use of
 2 automated customer service kiosks by employers, supplementing
 3 Title 54 of the New Jersey Statutes.

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

7
 8 1. a. There is imposed on an employer a contribution
 9 requirement for each automated customer service kiosk the
 10 employer makes available for customer use in the State in the
 11 calendar year in an amount determined pursuant to subsection b. of
 12 this section. The contribution shall be due and payable to the
 13 Director of the Division of Taxation in the Department of the
 14 Treasury, in a form and manner to be prescribed by the director.

15 b. The amount of the contribution for each automated customer
 16 service kiosk the employer makes available for customer use shall
 17 be equal to the following: (i) the sum of the combined amounts that
 18 would have been payable pursuant to the “unemployment
 19 compensation law,” R.S.43:21-1 et seq., the “Temporary Disability
 20 Benefits Law,” P.L.1948, c.110 (C.43:21-25 et al.), and the “Family
 21 Leave Act,” P.L.1989, c.261 (C.34:11B-1 et seq.) by the employer
 22 and an employee of the employer who worked for 2,080 hours in a
 23 calendar year earning the State minimum wage established by
 24 section 5 of P.L.1966, c.113 (C.34:11-56a4); multiplied by (ii) the
 25 number of hours in which an automated customer service kiosk was
 26 available for use by customers during the calendar year; (iii) the
 27 product of which shall be divided by 2,080.

28 For purposes of calculating the contribution required by this
 29 section, an automated customer service kiosk shall not be deemed
 30 an employee.

31 c. Receipts from the contribution required pursuant to this
 32 section shall be deposited in the Unemployment Compensation
 33 Fund established pursuant to R.S.43:21-9.

34 d. The contribution required pursuant to this section shall be
 35 governed by the provisions of the State Uniform Tax Procedure
 36 Law (R.S.54:48-1 et seq.).

37 e. As used in this section:

38 “Automated customer service kiosk” means a self-service station
 39 located at an employer’s place of business and under the control of
 40 the employer, through which a customer may (1) place a request or
 41 order to purchase goods or services sold by the employer and with
 42 the expectation that the goods will be delivered or services will
 43 begin to be provided to the customer at that business location within
 44 60 minutes of the order’s placement, or (2) submit payment for
 45 goods or services sold by the employer and provided to the
 46 customer.

1 “Employer” means the same as the term is defined in subsection
2 (h) of R.S.43:21-19.

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4 2. a. There is imposed on an employer a contribution
5 requirement for each automated customer service kiosk the
6 employer makes available for customer use in the State in the
7 calendar year in an amount determined pursuant to subsection b. of
8 this section. The contribution shall be due and payable to the
9 Director of the Division of Taxation in the Department of the
10 Treasury, in a form and manner to be prescribed by the director.

11 b. The amount of the contribution for each automated customer
12 service kiosk the employer makes available for customer use shall
13 be equal to the following: (i) the amount that would have been owed
14 pursuant to the “New Jersey Gross Income Tax Act” (N.J.S.54A:1-1
15 et seq.) by an employee of the employer who worked for 2,080
16 hours in a calendar year earning the State minimum wage
17 established by section 5 of P.L.1966, c.113 (C.34:11-56a4);
18 multiplied by (ii) the number of hours in which the automated
19 customer service kiosk was available for use by customers during
20 the calendar year; (iii) the product of which shall be divided by
21 2,080.

22 For purposes of calculating the contribution required by this
23 section, an employer shall assume an employee’s filing status is
24 single, that the employee claims no credits, deductions, or
25 exemptions other than the \$1,000 personal exemption provided
26 pursuant to subsection (a) of N.J.S.54A:3-1, and that the employee
27 has no other source of income.

28 c. Receipts from the contribution required pursuant to this
29 section shall be deposited in the Property Tax Relief Fund.

30 d. The contribution required pursuant to this section shall be
31 governed by the provisions of the State Uniform Tax Procedure
32 Law (R.S.54:48-1 et seq.).

33 e. As used in this section:

34 “Automated customer service kiosk” means a self-service station
35 located at an employer’s place of business and under the control of
36 the employer, through which a customer may (1) place a request or
37 order to purchase goods or services sold by the employer and with
38 the expectation that the goods will be delivered or services will
39 begin to be provided to the customer at that business location within
40 60 minutes of the order’s placement, or (2) submit payment for
41 goods or services sold by the employer and provided to the
42 customer.

43 “Employer” means the same as the term is defined in subsection
44 (h) of R.S.43:21-19.

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46 3. The director may adopt, pursuant to the “Administrative
47 Procedure Act,” P.L.1968, c.410 (C.52:14B-1 et seq.), rules and
48 regulations as are necessary to effectuate the purposes of this act.

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1 It is the sponsor's intent to ensure that employers incur similar
2 State contribution obligations whether accomplishing work with
3 individuals or automated kiosks, so that employers are not
4 incentivized to replace individuals with kiosks. Revenues generated
5 by the contributions based on what would have been paid under the
6 "unemployment compensation law," "Temporary Disability
7 Benefits Law," and the "Family Leave Act" would go into the
8 unemployment compensation fund, where they can support workers
9 who are displaced by automation. Revenues generated by the
10 contributions based on what would have paid under the gross
11 income tax would continue to support school aid and other property
12 tax relief programs, just as the gross income tax does.