ASSEMBLY, No. 5583

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED MAY 5, 2021

Sponsored by:
Assemblywoman ELIANA PINTOR MARIN
District 29 (Essex)

SYNOPSIS

Concerns mass transit parking tax.

CURRENT VERSION OF TEXT

As introduced.

AN ACT concerning certain parking taxes and amending P.L.2019, c.289.

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

1. Section 1 of P.L.2019, c.289 (C.40:48C-1.7) is amended to read as follows:

1. a. Any municipality with a population of 100,000 or greater according to the most recent American Community Survey five-year estimate by the United States Census Bureau may adopt an ordinance imposing a mass transit access parking tax of three and one-half percent on fees for the parking, garaging, or storing of motor vehicles**[**, other than parking in a garage which is part of premises occupied solely as a private one- or two-family dwelling**]** at public parking garages, lots, or facilities only. No such parking tax shall be imposed on the parking, garaging, or storing of motor vehicles at a parking lot, garage, or facility that is part of a private single or multi-family dwelling, or a condominium building, a cooperative building, or an apartment building.

b. All parking taxes collected pursuant to this section shall be anticipated and appropriated in the municipal budget as dedicated revenue pursuant to N.J.S.40A:4-39 for the exclusive purpose of funding or financing capital improvements for pedestrian access to mass transit stations, including, but not limited to, the construction of bridges, tunnels, platforms, walkways, elevators, escalators, and stairways directly related to mass transit pedestrian accessibility ; provided, however, that any parking tax revenues remaining after all the budgeted mass transit pedestrian access capital improvement expenditures have been used in a fiscal year may be used to fund quality of life projects within the municipality.

c. The parking tax authorized by this section may be collected in addition to a surcharge collected pursuant to section 3 of P.L.2013, c.284 (C.40:48C-1.6) or a tax collected pursuant to subsection a. of section 6 of P.L.1970, c.326 (C.40:48C-6), but the parking tax authorized by this section shall not be collected whenever a special event parking tax surcharge is collected pursuant to subsection b. of section 6 of P.L.1970, c.326 (C.40:48C-6).

d. An ordinance adopted pursuant to subsection a. of this section shall exempt residents of the municipality from the full amount of the three and one-half percent parking tax. The exemption shall be implemented as follows:

(1) For short-term parking, a resident may apply to the municipality for a rebate of the total three and one-half percent parking tax charged as provided in the ordinance; and

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.

(2) For long-term parking, a parking facility operator shall not charge a resident the three and one-half percent parking tax upon a display of proof of residence as provided in the ordinance.
(cf: P.L.2019, c.289, s.1)

2. This act shall take effect immediately.

STATEMENT

This bill would amend the mass transit access parking tax imposed pursuant to section 1 of P.L.2019, c.289 (C.40:48C-1.7).

As enacted, that law permits a municipality with a population of 100,000 or greater, according to the most recent American Community Survey five-year estimate by the United States Census Bureau, by ordinance, to impose a mass transit access parking tax of three and one-half percent on fees for the parking, garaging, or storing of motor vehicles, other than parking in a garage which is part of premises occupied solely as a private one- or two-family dwelling.

This bill would limit the type of parking facilities at which the tax could be imposed to only public parking garages, lots, or facilities. The bill specifically prohibits the imposition of the tax on the parking, garaging, or storing of motor vehicles at a parking lot, garage, or facility that is part of a private single or multi-family dwelling, or a condominium building, a cooperative building, or an apartment building.