

P.L. 2021, CHAPTER 348, *approved January 10, 2022*

Senate, No. 3656

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

3
4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6
7 1. Section 1 of P.L.2019, c.289 (C.40:48C-1.7) is amended to
8 read as follows:

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

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

32 c. The parking tax authorized by this section may be collected
33 in addition to a surcharge collected pursuant to section 3 of
34 P.L.2013, c.284 (C.40:48C-1.6) or a tax collected pursuant to
35 subsection a. of section 6 of P.L.1970, c.326 (C.40:48C-6), but the
36 parking tax authorized by this section shall not be collected
37 whenever a special event parking tax surcharge is collected
38 pursuant to subsection b. of section 6 of P.L.1970, c.326 (C.40:48C-
39 6).

40 d. An ordinance adopted pursuant to subsection a. of this
41 section shall exempt residents of the municipality from the full

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.

1 amount of the three and one-half percent parking tax. The
2 exemption shall be implemented as follows:

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

6 (2) For long-term parking, a parking facility operator shall not
7 charge a resident the three and one-half percent parking tax upon a
8 display of proof of residence as provided in the ordinance.

9 (cf: P.L.2019, c.289, s.1)

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11 2. This act shall take effect immediately.

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14 STATEMENT

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

18 As enacted, that law permits a municipality with a population of
19 100,000 or greater, according to the most recent American
20 Community Survey five-year estimate by the United States Census
21 Bureau, by ordinance, to impose a mass transit access parking tax of
22 three and one-half percent on fees for the parking, garaging, or
23 storing of motor vehicles, other than parking in a garage which is
24 part of premises occupied solely as a private one- or two-family
25 dwelling.

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

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37 Concerns mass transit parking tax.