

P.L. 2021, CHAPTER 497, *approved January 18, 2022*  
Assembly, No. 6257 (*First Reprint*)

1 AN ACT imposing a <sup>1</sup>**[temporary]** surcharge on <sup>1</sup>casino hotel  
2 occupancies <sup>1</sup>**[in certain cities]** to fund public safety services,  
3 supplementing Title 5 of the Revised Statutes<sup>1</sup>.  
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5 **BE IT ENACTED** by the Senate and General Assembly of the State  
6 of New Jersey:  
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8 1. a. A surcharge at the rate of <sup>1</sup>**[\$3]** \$2<sup>1</sup> per day for each occupied  
9 room shall be imposed on <sup>1</sup>**[hotels in each qualified municipality]** a  
10 casino hotel facility<sup>1</sup>.

11 b. A surcharge imposed under subsection a. of this section shall  
12 be collected and administered by the Director of the Division of  
13 Taxation in the Department of the Treasury. In carrying out the  
14 provisions of this subsection, the director shall have all the powers  
15 granted in P.L.1966, c.30 (C.54:32B-1 et seq.). The director shall  
16 determine and certify to the State Treasurer on a monthly basis the  
17 amount of revenues collected by the director pursuant to subsection a.  
18 of this section <sup>1</sup>**[in each qualified municipality]**<sup>1</sup>. The State  
19 Treasurer, upon the certification of the director and upon the warrant  
20 of the Director of the Division of Budget and Accounting in the  
21 Department of the Treasury, shall pay and distribute on a monthly  
22 basis to the <sup>1</sup>**[qualified]** municipality in which the casino hotel  
23 facility is located<sup>1</sup> the amount so determined and certified.

24 c. All surcharges received by a <sup>1</sup>**[qualified]** municipality  
25 pursuant to subsection b. of this section shall be deposited into a  
26 dedicated public safety services trust fund. Amounts deposited in the  
27 trust fund shall be used by <sup>1</sup>**[a qualified]** the<sup>1</sup> municipality solely and  
28 exclusively to fund appropriations for public safety services. The  
29 amount deposited into the dedicated public safety services trust fund  
30 shall be anticipated in the budget of <sup>1</sup>**[a qualified]** the<sup>1</sup> municipality as  
31 a special item of revenue and as an appropriation item of an amount  
32 equal to any such special item of revenue pursuant to N.J.S.40A:4-87.  
33 The amount deposited into the public safety services trust fund shall be  
34 inserted into the annual budget as a special item of revenue or  
35 appropriation only when the total amount appropriated for public  
36 safety services in the adopted budget of <sup>1</sup>**[a qualified]** the<sup>1</sup>  
37 municipality for the current fiscal year is greater than the amount  
38 appropriated for public safety services, exclusive of any amount from

**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:

<sup>1</sup>Assembly AAP committee amendments adopted January 6, 2022.

1 the public safety services trust fund appropriated in the budget in the  
2 previous fiscal year. <sup>1</sup>The amount appropriated and expended for the  
3 hiring and retention of employees of the fire and police departments  
4 shall not exceed 37 percent of all surcharge revenue received by the  
5 municipality and deposited into the dedicated public safety services  
6 trust fund in the period beginning January 1, 2022 and ending  
7 December 31, 2024. Beginning January 1, 2025, the Director of the  
8 Division of Local Government Services may set the maximum  
9 percentage of surcharge revenue received by the municipality that may  
10 be utilized for the hiring and retention of employees of the police and  
11 fire departments.<sup>1</sup>

12 d. As used in this section:

13 <sup>1</sup>**“Hotel”** means a building or a portion of a building that is  
14 regularly used and kept open for the lodging of guests and includes a  
15 hotel, motel, inn, and rooming or boarding house, whether or not  
16 meals are served.<sup>1</sup>

17 “Occupied room” means a room or rooms of any kind in any part  
18 of a hotel, other than a place of assembly, that is used or possessed by  
19 a guest or guests overnight or for a portion of a day, whether or not for  
20 consideration.

21 <sup>1</sup>**“Qualified municipality”** means a municipality in which the  
22 provisions of P.L.1947, c.71 (C.40:48-8.15 et seq.) are operative on  
23 the date of enactment of P.L. , c. (pending before the Legislature as  
24 this bill).<sup>1</sup>

25 “Public safety services” means the hiring, retention, and training of  
26 and equipment for employees of the police and fire departments <sup>1</sup>, and  
27 capital improvements benefitting the police and fire departments.<sup>1</sup> in  
28 <sup>1</sup>**“a qualified”** the<sup>1</sup> municipality <sup>1</sup>authorized to receive surcharges  
29 pursuant to subsection a. of this section<sup>1</sup>.

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31 2. This act shall take effect on the first day of the second month  
32 next following the date of enactment <sup>1</sup>**“and shall expire two years**  
33 **thereafter”**<sup>1</sup>.

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38 Imposes surcharge on casino hotel occupancies to fund public  
39 safety services.