SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

SENATE, No. 3656

STATE OF NEW JERSEY

DATED: MAY 6, 2021

The Senate Community and Urban Affairs Committee reports favorably Senate Bill No. 3656.

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.