

[First Reprint]

[Corrected Copy]

SENATE, No. 4157

STATE OF NEW JERSEY
219th LEGISLATURE

INTRODUCED NOVEMBER 15, 2021

Sponsored by:

Senator STEPHEN M. SWEENEY

District 3 (Cumberland, Gloucester and Salem)

Senator TROY SINGLETON

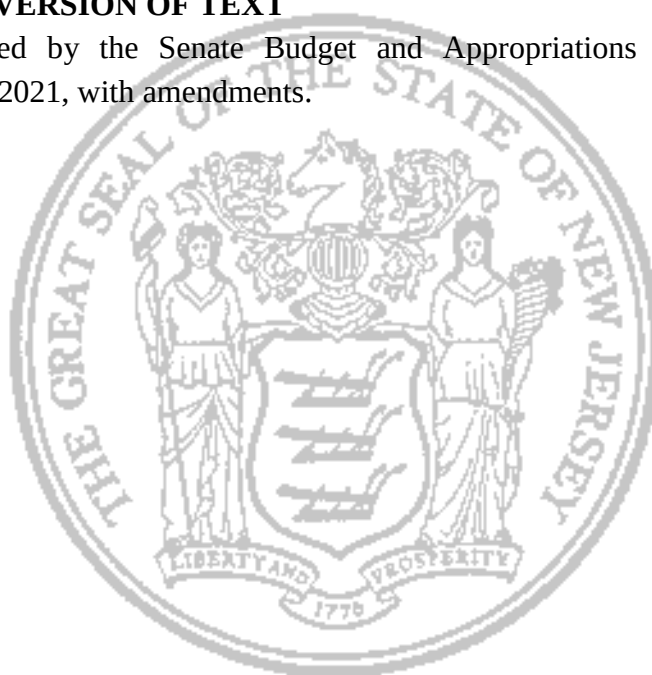
District 7 (Burlington)

SYNOPSIS

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

CURRENT VERSION OF TEXT

As reported by the Senate Budget and Appropriations Committee on December 6, 2021, with amendments.



(Sponsorship Updated As Of: 12/20/2021)

1 AN ACT imposing a temporary surcharge on ¹casino¹ hotel
 2 occupancies ¹**[in certain cities]**¹.

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

6
 7 1. a. A surcharge at the rate of \$3 per day for each occupied
 8 room shall be imposed on ¹**[hotels in each qualified municipality]** a
 9 casino hotel facility¹.

10 b. A surcharge imposed under subsection a. of this section shall
 11 be collected and administered by the Director of the Division of
 12 Taxation in the Department of the Treasury. In carrying out the
 13 provisions of this subsection, the director shall have all the powers
 14 granted in P.L.1966, c.30 (C.54:32B-1 et seq.). The director shall
 15 determine and certify to the State Treasurer on a monthly basis the
 16 amount of revenues collected by the director pursuant to subsection
 17 a. of this section ¹**[in each qualified municipality]**¹. The State
 18 Treasurer, upon the certification of the director and upon the
 19 warrant of the Director of the Division of Budget and Accounting in
 20 the Department of the Treasury, shall pay and distribute on a
 21 monthly basis to the ¹**[qualified]**¹ municipality ¹in which the casino
 22 hotel facility is located¹ the amount so determined and certified.

23 c. All surcharges received by a ¹**[qualified]**¹ municipality
 24 pursuant to subsection b. of this section shall be deposited into a
 25 dedicated public safety services trust fund. Amounts deposited in
 26 the trust fund shall be used by ¹**[a qualified]** the¹ municipality
 27 solely and exclusively to fund appropriations for public safety
 28 services. The amount deposited into the dedicated public safety
 29 services trust fund shall be anticipated in the budget of ¹**[a**
 30 **qualified]** the¹ municipality as a special item of revenue and as an
 31 appropriation item of an amount equal to any such special item of
 32 revenue pursuant to N.J.S.40A:4-87. The amount deposited into the
 33 public safety services trust fund shall be inserted into the annual
 34 budget as a special item of revenue or appropriation only when the
 35 total amount appropriated for public safety services in the adopted
 36 budget of ¹**[a qualified]** the¹ municipality for the current fiscal year
 37 is greater than the amount appropriated for public safety services,
 38 exclusive of any amount from the public safety services trust fund
 39 appropriated in the budget in the previous fiscal year.

40 d. As used in this section:

41 ¹**[“Hotel” means a building or a portion of a building that is**
 42 **regularly used and kept open for the lodging of guests and includes**
 43 **a hotel, motel, inn, and rooming or boarding house, whether or not**
 44 **meals are served.]**¹

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:

¹**Senate SBA committee amendments adopted December 6, 2021.**

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

5 ¹“Qualified municipality” means a municipality in which the
6 provisions of P.L.1947, c.71 (C.40:48-8.15 et seq.) are operative on
7 the date of enactment of P.L. , c. (pending before the
8 Legislature as this bill).¹

9 “Public safety services” means the hiring, retention, and training
10 of and equipment for employees of the police and fire departments
11 in a qualified municipality.

12

13 2. This act shall take effect on the first day of the second month
14 next following the date of enactment and shall expire two years
15 thereafter.