

**SENATE, No. 4311**

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**STATE OF NEW JERSEY**  
**219th LEGISLATURE**

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INTRODUCED JANUARY 6, 2022

**Sponsored by:**

**Senator STEPHEN M. SWEENEY**

**District 3 (Cumberland, Gloucester and Salem)**

**Senator TROY SINGLETON**

**District 7 (Burlington)**

**SYNOPSIS**

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

**CURRENT VERSION OF TEXT**

As introduced.



1 AN ACT imposing a surcharge on casino hotel occupancies to fund  
2 public safety services, supplementing Title 5 of the Revised  
3 Statutes.

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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 \$2 per day for each occupied  
9 room shall be imposed on a casino hotel facility.

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. The State Treasurer, upon the certification of the  
18 director and upon the warrant of the Director of the Division of  
19 Budget and Accounting in the Department of the Treasury, shall  
20 pay and distribute on a monthly basis to the municipality in which  
21 the casino hotel facility is located the amount so determined and  
22 certified.

23 c. All surcharges received by a municipality pursuant to  
24 subsection b. of this section shall be deposited into a dedicated  
25 public safety services trust fund. Amounts deposited in the trust  
26 fund shall be used by the municipality solely and exclusively to  
27 fund appropriations for public safety services. The amount  
28 deposited into the dedicated public safety services trust fund shall  
29 be anticipated in the budget of the municipality as a special item of  
30 revenue and as an appropriation item of an amount equal to any  
31 such special item of revenue pursuant to N.J.S.40A:4-87. The  
32 amount deposited into the public safety services trust fund shall be  
33 inserted into the annual budget as a special item of revenue or  
34 appropriation only when the total amount appropriated for public  
35 safety services in the adopted budget of the municipality for the  
36 current fiscal year is greater than the amount appropriated for public  
37 safety services, exclusive of any amount from the public safety  
38 services trust fund appropriated in the budget in the previous fiscal  
39 year. The amount appropriated and expended for the hiring and  
40 retention of employees of the fire and police departments shall not  
41 exceed 37 percent of all surcharge revenue received by the  
42 municipality and deposited into the dedicated public safety services  
43 trust fund in the period beginning January 1, 2022 and ending  
44 December 31, 2024. Beginning January 1, 2025, the Director of  
45 the Division of Local Government Services may set the maximum  
46 percentage of surcharge revenue received by the municipality that  
47 may be utilized for the hiring and retention of employees of the  
48 police and fire departments.

1 d. As used in this section:

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

6 “Public safety services” means the hiring, retention, and training  
7 of and equipment for employees of the police and fire departments,  
8 and capital improvements benefitting the police and departments, in  
9 the municipality authorized to receive surcharges pursuant to  
10 subsection a. of this section.

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12 2. This act shall take effect on the first day of the second month  
13 next following the date of enactment.

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STATEMENT

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18 This bill imposes a daily \$2 per room surcharge on hotel  
19 occupancies. The bill requires all surcharges to be deposited into a  
20 public safety services trust fund and dedicated to fund public safety  
21 services for the host city.

22 The surcharge revenues are intended to supplement, rather than  
23 replace, appropriations for public safety services that are supported  
24 by general revenues, such as the municipal State aid and the  
25 property tax levy. To that end, the bill allows a municipality to  
26 appropriate the surcharge revenues in the municipal budget only if  
27 municipal appropriations for public services in the current fiscal  
28 year are higher than municipal appropriations for public safety  
29 services in the prior fiscal year. The State would collect the  
30 surcharges and remit the revenues therefrom to the city.