

# ASSEMBLY, No. 2237

## STATE OF NEW JERSEY 220th LEGISLATURE

INTRODUCED FEBRUARY 7, 2022

**Sponsored by:**

**Assemblywoman ANNETTE QUIJANO**

**District 20 (Union)**

**Assemblyman RAJ MUKHERJI**

**District 33 (Hudson)**

**SYNOPSIS**

Modifies certain definitions related to transient accommodation taxes and fees

**CURRENT VERSION OF TEXT**

As introduced.



1 AN ACT concerning transient accommodation taxes and fees,  
2 amending various parts of the statutory law.

3

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

6

7 1. Section 84 of P.L.2015, c.19 (C.5:10A-84) is amended to  
8 read as follows:

9 84. As used in sections 82 through 85 of P.L.2015, c.19  
10 (C.5:10A-82 et seq.):

11 "Commission" means the New Jersey Sports and Exposition  
12 Authority, which may be referred to as the "Meadowlands Regional  
13 Commission," as established by section 6 of P.L.2015, c.19  
14 (C.5:10A-6).

15 "Constituent municipality" means any of the following  
16 municipalities: Carlstadt, East Rutherford, Little Ferry, Lyndhurst,  
17 Moonachie, North Arlington, Ridgefield, Rutherford, South  
18 Hackensack, and Teterboro in Bergen county; and Jersey City,  
19 Kearny, North Bergen, and Secaucus in Hudson county.

20 "Meadowlands district" means the Hackensack Meadowlands  
21 District, the area delineated within section 5 of P.L.2015, c.19  
22 (C.5:10A-5).

23 "Obtained through a transient space marketplace" means **[that**  
24 **payment for]** the accommodation is **[made]** accepted through a  
25 means provided by the marketplace or travel agency, **[either**  
26 **directly or indirectly, regardless of which person or entity receives**  
27 **the payment, and where the contracting for the accommodation is**  
28 **made through the marketplace or travel agency]** regardless of  
29 whether payment for the accommodation is made through a means  
30 provided by the marketplace or travel agency.

31 "Professionally managed unit" means a room, group of rooms, or  
32 other living or sleeping space for the lodging of occupants in the  
33 State, that is offered for rent as a rental unit that does not share any  
34 living or sleeping space with any other rental unit, and that is  
35 directly or indirectly owned or controlled by a person offering for  
36 rent two or more other units during the calendar year.

37 "Public venue" means any place located within the Meadowlands  
38 district, whether publicly or privately owned, where any facilities  
39 for entertainment, amusement, or sports are provided, but shall not  
40 include a movie theater.

41 "Public event" means any spectator sporting event, trade show,  
42 exposition, concert, amusement, or other event open to the public  
43 that takes place at a public venue, but shall not include a major  
44 league football game.

**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 "Residence" means a house, condominium, or other residential  
2 dwelling unit in a building or structure or part of a building or  
3 structure that is designed, constructed, leased, rented, let or hired  
4 out, or otherwise made available for use as a residence.

5 "Transient accommodation" means a room, group of rooms, or  
6 other living or sleeping space for the lodging of occupants,  
7 including but not limited to residences or buildings used as  
8 residences, that is obtained through a transient space marketplace or  
9 is a professionally managed unit. "Transient accommodation" does  
10 not include: a hotel or hotel room; a room, group of rooms, or other  
11 living or sleeping space used as a place of assembly; a dormitory or  
12 other similar residential facility of an elementary or secondary  
13 school or a college or university; a hospital, nursing home, or other  
14 similar residential facility of a provider of services for the care,  
15 support and treatment of individuals that is licensed by the State; a  
16 campsite, cabin, lean-to, or other similar residential facility of a  
17 campground or an adult or youth camp; a furnished or unfurnished  
18 private residential property, including but not limited to  
19 condominiums, bungalows, single-family homes and similar living  
20 units, where no maid service, room service, linen changing service  
21 or other common hotel services are made available by the lessor and  
22 where the keys to the furnished or unfurnished private residential  
23 property, whether a physical key, access to a keyless locking  
24 mechanism, or other means of physical ingress to the furnished or  
25 unfurnished private residential property, are provided to the lessee  
26 at the location of an offsite real estate broker licensed by the New  
27 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or  
28 leases of real property with a term of at least 90 consecutive days.

29 "Transient space marketplace" means a marketplace or travel  
30 agency **【through which a person may】** that, in exchange for a fee,  
31 allows a person to offer transient accommodations to customers and  
32 through which customers may arrange for occupancies of transient  
33 accommodations. "Transient space marketplace" does not include a  
34 marketplace or travel agency that exclusively offers transient  
35 accommodations in the State owned by the owner of the  
36 marketplace or travel agency.

37 (cf: P.L.2019, c.235, s.1)

38

39 2. Section 3 of P.L.2007, c.30 (C.34:1B-192) is amended to  
40 read as follows:

41 3. As used in this act:

42 "Authority" means the New Jersey Economic Development  
43 Authority established pursuant to P.L.1974, c.80 (C.34:1B-1 et  
44 seq.).

45 "Developer" means any person or entity, whether public or  
46 private, including a State entity, that proposes to undertake a project  
47 pursuant to a development agreement.

1 "District" or "sports and entertainment district" means a  
2 geographic area which includes a project as set forth in the  
3 ordinance pursuant to section 4 of P.L.2007, c.30 (C.34:1B-193).

4 "Eligible municipality" means a municipality: (1) in which is  
5 located part of an urban enterprise zone that has been designated  
6 pursuant to P.L.1983, c.303 (C.52:27H-60 et seq.) or any  
7 supplement thereto; and (2) which has a population greater than  
8 25,000 and less than 29,000 according to the latest federal decennial  
9 census in a county of the third class with a population density  
10 greater than 295 and less than 304 persons per square mile  
11 according to the latest federal decennial census.

12 "Infrastructure improvements" means the construction or  
13 rehabilitation of any street, highway, utility, transportation or  
14 parking facilities, or other similar improvements; the acquisition of  
15 any interest in land as necessary or convenient for the acquisition of  
16 any right-of-way or other easement for the purpose of constructing  
17 infrastructure improvements; the acquisition, construction or  
18 reconstruction of land and site improvements, including demolition,  
19 clearance, removal, construction, reconstruction, fill, environmental  
20 enhancement or abatement, or other site preparation for  
21 development of a sports and entertainment district.

22 "Obtained through a transient space marketplace" means [that  
23 payment for] the accommodation is [made] accepted through a  
24 means provided by the marketplace or travel agency, [either  
25 directly or indirectly, regardless of which person or entity receives  
26 the payment, and where the contracting for the accommodation is  
27 made through the marketplace or travel agency] regardless of  
28 whether payment for the accommodation is made through a means  
29 provided by the marketplace or travel agency.

30 "Professionally managed unit" means a room, group of rooms, or  
31 other living or sleeping space for the lodging of occupants in the  
32 State, that is offered for rent as a rental unit that does not share any  
33 living or sleeping space with any other rental unit, and that is  
34 directly or indirectly owned or controlled by a person offering for  
35 rent two or more other units during the calendar year.

36 "Project" means a sports and entertainment facility and may  
37 include infrastructure improvements that are associated with the  
38 sports and entertainment facility.

39 "Project cost" means the cost of a project, including the  
40 financing, acquisition, development, construction, redevelopment,  
41 rehabilitation, reconstruction and improvement costs thereof,  
42 financing costs and the administrative costs, including any  
43 administrative costs of the authority if bonds are issued pursuant to  
44 section 16 of P.L.2007, c.30 (C.34:1B-205) and incurred in  
45 connection with a sports and entertainment facility which is  
46 financed, in whole or in part, by the revenues dedicated by a  
47 municipality to a project as authorized pursuant to section 5 of  
48 P.L.2007, c.30 (C.34:1B-194).

1 "Residence" means a house, condominium, or other residential  
2 dwelling unit in a building or structure or part of a building or  
3 structure that is designed, constructed, leased, rented, let or hired  
4 out, or otherwise made available for use as a residence.

5 "Sports and entertainment facility" means any privately or  
6 publicly owned or operated facility located in a sports and  
7 entertainment district that is used primarily for sports contests,  
8 entertainment, or both, such as a theater, stadium, museum, arena,  
9 automobile racetrack, or other place where performances, concerts,  
10 exhibits, games or contests are held.

11 "State Treasurer" or "treasurer" means the treasurer of the State  
12 of New Jersey.

13 "Transient accommodation" means a room, group of rooms, or  
14 other living or sleeping space for the lodging of occupants,  
15 including but not limited to residences or buildings used as  
16 residences, that is obtained through a transient space marketplace or  
17 is a professionally managed unit. "Transient accommodation" does  
18 not include: a hotel or hotel room; a room, group of rooms, or other  
19 living or sleeping space used as a place of assembly; a dormitory or  
20 other similar residential facility of an elementary or secondary  
21 school or a college or university; a hospital, nursing home, or other  
22 similar residential facility of a provider of services for the care,  
23 support and treatment of individuals that is licensed by the State; a  
24 campsite, cabin, lean-to, or other similar residential facility of a  
25 campground or an adult or youth camp; a furnished or unfurnished  
26 private residential property, including but not limited to  
27 condominiums, bungalows, single-family homes and similar living  
28 units, where no maid service, room service, linen changing service  
29 or other common hotel services are made available by the lessor and  
30 where the keys to the furnished or unfurnished private residential  
31 property, whether a physical key, access to a keyless locking  
32 mechanism, or other means of physical ingress to the furnished or  
33 unfurnished private residential property, are provided to the lessee  
34 at the location of an offsite real estate broker licensed by the New  
35 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or  
36 leases of real property with a term of at least 90 consecutive days.

37 "Transient space marketplace" means a marketplace or travel  
38 agency **【through which a person may】** that, in exchange for a fee,  
39 allows a person to offer transient accommodations to customers and  
40 through which customers may arrange for occupancies of transient  
41 accommodations. "Transient space marketplace" does not include a  
42 marketplace or travel agency that exclusively offers transient  
43 accommodations in the State owned by the owner of the  
44 marketplace or travel agency.

45 (cf: P.L.2019, c.235, s.3)

46

47 3. Section 2 of P.L.1947, c.71 (C.40:48-8.16) is amended to  
48 read as follows:

1       2. As used in this act:

2       "Retail sale" or "sale at retail" means and includes:

3       (1) Any sale in the ordinary course of business for consumption  
4 of whiskey, beer or other alcoholic beverages by the drink in  
5 restaurants, cafes, bars, hotels and other similar establishments;

6       (2) Any cover charge, minimum charge, entertainment, or other  
7 similar charge made to any patron of any restaurant, cafe, bar, hotel  
8 or other similar establishment;

9       (3) The hiring, with or without service, of any room in any  
10 hotel, transient accommodation, inn, rooming or boarding house;

11       (4) The hiring of any rolling chair, beach chair or cabana; and

12       (5) The granting or sale of any ticket, license or permit for  
13 admission to any theatre, moving picture exhibition or show, pier,  
14 exhibition, or place of amusement, except charges for admission to  
15 boxing, wrestling, kick boxing or combative sports events, matches,  
16 or exhibitions, which charges are taxed pursuant to section 20 of  
17 P.L.1985, c.83 (C.5:2A-20).

18       "Vendor" means any person selling or hiring property or services  
19 to another person upon the receipts from which a tax is imposed.

20       "Obtained through a transient space marketplace" means **[**that  
21 payment for**]** the accommodation is **[made]** accepted through a  
22 means provided by the marketplace or travel agency, **[**either  
23 directly or indirectly, regardless of which person or entity receives  
24 the payment, and where the contracting for the accommodation is  
25 made through the marketplace or travel agency**]** regardless of  
26 whether payment for the accommodation is made through a means  
27 provided by the marketplace or travel agency.

28       "Professionally managed unit" means a room, group of rooms, or  
29 other living or sleeping space for the lodging of occupants in the  
30 State, that is offered for rent as a rental unit that does not share any  
31 living or sleeping space with any other rental unit, and that is  
32 directly or indirectly owned or controlled by a person offering for  
33 rent two or more other units during the calendar year.

34       "Purchaser" means any person purchasing or hiring property or  
35 services from another person, the receipts from which are taxable.

36       "Residence" means a house, condominium, or other residential  
37 dwelling unit in a building or structure or part of a building or  
38 structure that is designed, constructed, leased, rented, let or hired  
39 out, or otherwise made available for use as a residence.

40       "Transient accommodation" means a room, group of rooms, or  
41 other living or sleeping space for the lodging of occupants,  
42 including but not limited to residences or buildings used as  
43 residences, that is obtained through a transient space marketplace or  
44 is a professionally managed unit. "Transient accommodation" does  
45 not include: a hotel or hotel room; a room, group of rooms, or other  
46 living or sleeping space used as a place of assembly; a dormitory or  
47 other similar residential facility of an elementary or secondary  
48 school or a college or university; a hospital, nursing home, or other

1 similar residential facility of a provider of services for the care,  
2 support and treatment of individuals that is licensed by the State; a  
3 campsite, cabin, lean-to, or other similar residential facility of a  
4 campground or an adult or youth camp; a furnished or unfurnished  
5 private residential property, including but not limited to  
6 condominiums, bungalows, single-family homes and similar living  
7 units, where no maid service, room service, linen changing service  
8 or other common hotel services are made available by the lessor and  
9 where the keys to the furnished or unfurnished private residential  
10 property, whether a physical key, access to a keyless locking  
11 mechanism, or other means of physical ingress to the furnished or  
12 unfurnished private residential property, are provided to the lessee  
13 at the location of an offsite real estate broker licensed by the New  
14 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or  
15 leases of real property with a term of at least 90 consecutive days.

16 "Transient space marketplace" means a marketplace or travel  
17 agency **【through which a person may】** that, in exchange for a fee,  
18 allows a person to offer transient accommodations to customers and  
19 through which customers may arrange for occupancies of transient  
20 accommodations. "Transient space marketplace" does not include a  
21 marketplace or travel agency that exclusively offers transient  
22 accommodations in the State owned by the owner of the  
23 marketplace or travel agency.

24 (cf: P.L.2019, c.235, s.5)

25

26 4. Section 1 of P.L.1991, c.376 (C.40:48-8.45) is amended to  
27 read as follows:

28 1. As used in this act:

29 a. "Convention center operating authority" means, in the case  
30 of any eligible municipality, the public authority or other  
31 governmental entity empowered to operate convention hall and the  
32 convention center facilities in the eligible municipality.

33 b. "Director" means the Director of the Division of Taxation in  
34 the Department of the Treasury.

35 c. "Eligible municipality" means any municipality in which any  
36 portion of the proceeds of a retail sales tax levied by ordinance  
37 adopted by the municipality pursuant to section 1 of P.L.1947, c.71  
38 (C.40:48-8.15) is applied as authorized by law to the payment of  
39 costs of convention center facilities located in the municipality.

40 d. "Hotel" means a building or a portion of a building which is  
41 regularly used and kept open as such for the lodging of guests.  
42 "Hotel" includes an apartment hotel, a motel, inn, and rooming or  
43 boarding house or club, whether or not meals are served, but does  
44 not include a transient accommodation.

45 e. "Obtained through a transient space marketplace" means  
46 **【that payment for】** the accommodation is **【made】** accepted through  
47 a means provided by the marketplace or travel agency, **【either**  
48 directly or indirectly, regardless of which person or entity receives

1 the payment, and where the contracting for the accommodation is  
2 made through the marketplace or travel agency] regardless of  
3 whether payment for the accommodation is made through a means  
4 provided by the marketplace or travel agency.

5 f. "Occupied room" means a room or rooms of any kind in any  
6 part of a hotel or transient accommodation, other than a place of  
7 assembly, which is used or possessed by a guest or guests, whether  
8 or not for consideration.

9 g. "Professionally managed unit" means a room, group of  
10 rooms, or other living or sleeping space for the lodging of  
11 occupants in the State, that is offered for rent as a rental unit that  
12 does not share any living or sleeping space with any other rental  
13 unit, and that is directly or indirectly owned or controlled by a  
14 person offering for rent two or more other units during the calendar  
15 year.

16 h. "Residence" means a house, condominium, or other  
17 residential dwelling unit in a building or structure or part of a  
18 building or structure that is designed, constructed, leased, rented, let  
19 or hired out, or otherwise made available for use as a residence.

20 i. "Transient accommodation" means a room, group of rooms,  
21 or other living or sleeping space for the lodging of occupants,  
22 including but not limited to residences or buildings used as  
23 residences, that is obtained through a transient space marketplace or  
24 is a professionally managed unit. "Transient accommodation" does  
25 not include: a hotel or hotel room; a room, group of rooms, or other  
26 living or sleeping space used as a place of assembly; a dormitory or  
27 other similar residential facility of an elementary or secondary  
28 school or a college or university; a hospital, nursing home, or other  
29 similar residential facility of a provider of services for the care,  
30 support and treatment of individuals that is licensed by the State; a  
31 campsite, cabin, lean-to, or other similar residential facility of a  
32 campground or an adult or youth camp; a furnished or unfurnished  
33 private residential property, including but not limited to  
34 condominiums, bungalows, single-family homes and similar living  
35 units, where no maid service, room service, linen changing service  
36 or other common hotel services are made available by the lessor and  
37 where the keys to the furnished or unfurnished private residential  
38 property, whether a physical key, access to a keyless locking  
39 mechanism, or other means of physical ingress to the furnished or  
40 unfurnished private residential property, are provided to the lessee  
41 at the location of an offsite real estate broker licensed by the New  
42 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or  
43 leases of real property with a term of at least 90 consecutive days.

44 j. "Transient space marketplace" means a marketplace or travel  
45 agency [through which a person may] that, in exchange for a fee,  
46 allows a person to offer transient accommodations to customers and  
47 through which customers may arrange for occupancies of transient  
48 accommodations. "Transient space marketplace" does not include a



1 marketplace or travel agency that exclusively offers transient  
2 accommodations in the State owned by the owner of the  
3 marketplace or travel agency.

4 (cf: P.L.2019, c.235, s.6)

5

6 5. Section 2 of P.L.1981, c.77 (C.40:48E-2) is amended to read  
7 as follows:

8 2. As used in this act "hotel" means a building or portion of a  
9 building which is regularly used and kept open as such for the  
10 lodging of guests. "Hotel" includes an apartment hotel, a motel, inn,  
11 and rooming or boarding house or club, whether or not meals are  
12 served, but does not include a transient accommodation.

13 "Obtained through a transient space marketplace" means **[that**  
14 **payment for]** the accommodation is **[made]** accepted through a  
15 means provided by the marketplace or travel agency, **[either**  
16 **directly or indirectly, regardless of which person or entity receives**  
17 **the payment, and where the contracting for the accommodation is**  
18 **made through the marketplace or travel agency]** regardless of  
19 whether payment for the accommodation is made through a means  
20 provided by the marketplace or travel agency.

21 "Professionally managed unit" means a room, group of rooms, or  
22 other living or sleeping space for the lodging of occupants in the  
23 State, that is offered for rent as a rental unit that does not share any  
24 living or sleeping space with any other rental unit, and that is  
25 directly or indirectly owned or controlled by a person offering for  
26 rent two or more other units during the calendar year.

27 "Residence" means a house, condominium, or other residential  
28 dwelling unit in a building or structure or part of a building or  
29 structure that is designed, constructed, leased, rented, let or hired  
30 out, or otherwise made available for use as a residence.

31 "Transient accommodation" means a room, group of rooms, or  
32 other living or sleeping space for the lodging of occupants,  
33 including but not limited to residences or buildings used as  
34 residences, that is obtained through a transient space marketplace or  
35 is a professionally managed unit. "Transient accommodation" does  
36 not include: a hotel or hotel room; a room, group of rooms, or other  
37 living or sleeping space used as a place of assembly; a dormitory or  
38 other similar residential facility of an elementary or secondary  
39 school or a college or university; a hospital, nursing home, or other  
40 similar residential facility of a provider of services for the care,  
41 support and treatment of individuals that is licensed by the State; a  
42 campsite, cabin, lean-to, or other similar residential facility of a  
43 campground or an adult or youth camp; a furnished or unfurnished  
44 private residential property, including but not limited to  
45 condominiums, bungalows, single-family homes and similar living  
46 units, where no maid service, room service, linen changing service  
47 or other common hotel services are made available by the lessor and  
48 where the keys to the furnished or unfurnished private residential

1 property, whether a physical key, access to a keyless locking  
2 mechanism, or other means of physical ingress to the furnished or  
3 unfurnished private residential property, are provided to the lessee  
4 at the location of an offsite real estate broker licensed by the New  
5 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or  
6 leases of real property with a term of at least 90 consecutive days.

7 "Transient space marketplace" means a marketplace or travel  
8 agency **【through which a person may】** that, in exchange for a fee,  
9 allows a person to offer transient accommodations to customers and  
10 through which customers may arrange for occupancies of transient  
11 accommodations. "Transient space marketplace" does not include a  
12 marketplace or travel agency that exclusively offers transient  
13 accommodations in the State owned by the owner of the  
14 marketplace or travel agency.

15 (cf: P.L.2019, c.235, s.8)

16

17 6. Section 3 of P.L.1992, c.165 (C.40:54D-3) is amended to  
18 read as follows:

19 3. As used in this act:

20 "Authority" means a tourism improvement and development  
21 authority created pursuant to section 18 of this act, P.L.1992, c.165  
22 (C.40:54D-18).

23 "Beach operation offset payment " means a payment made by an  
24 authority to municipalities in its district for tourism development  
25 activities related to operating and maintaining public beaches within  
26 a zone to seaward of a line of demarcation located not more than  
27 1,000 feet from the mean high water line.

28 "Bond" means any bond or note issued by an authority pursuant  
29 to the provisions of this act.

30 "Commissioner" means the Commissioner of the Department of  
31 Commerce and Economic Development.

32 "Construction" means the planning, designing, construction,  
33 reconstruction, rehabilitation, replacement, repair, extension,  
34 enlargement, improvement and betterment of a project, and includes  
35 the demolition, clearance and removal of buildings or structures on  
36 land acquired, held, leased or used for a project.

37 "Convention center facility" means any convention hall or center  
38 or like structure or building, and shall include all facilities,  
39 including commercial, office, community service, parking facilities  
40 and all property rights, easements and interests, and other facilities  
41 constructed for the accommodation and entertainment of tourists  
42 and visitors, constructed in conjunction with a convention center  
43 facility and forming reasonable appurtenances thereto but does not  
44 mean the Wildwood convention center facility as defined in this  
45 section.

46 "Tourism project" means the convention center facility or  
47 outdoor special events arena, or both, located in the territorial limits

1 of the district, and any costs associated therewith but does not mean  
2 the Wildwood convention center facility as defined in this section.

3 "Cost" means all or any part of the expenses incurred in  
4 connection with the acquisition, construction and maintenance of  
5 any real property, lands, structures, real or personal property rights,  
6 rights-of-way, franchises, easements, and interests acquired or used  
7 for a project; any financing charges and reserves for the payment of  
8 principal and interest on bonds or notes; the expenses of  
9 engineering, appraisal, architectural, accounting, financial and legal  
10 services; and other expenses as may be necessary or incident to the  
11 acquisition, construction and maintenance of a project, the  
12 financing thereof and the placing of the project into operation.

13 "County" means a county of the sixth class.

14 "Director" means the Director of the Division of Taxation in the  
15 Department of the Treasury.

16 "Fund" means a Reserve Fund created pursuant to section 13 of  
17 P.L.1992, c.165 (C.40:54D-13).

18 "Outdoor special events arena" means a facility or structure for  
19 the holding outdoors of public events, entertainments, sporting  
20 events, concerts or similar activities, and shall include all facilities,  
21 property rights and interests, and all appurtenances reasonably  
22 related thereto, constructed for the accommodation and  
23 entertainment of tourists and visitors.

24 "Participant amusement" means a sporting activity or amusement  
25 the charge for which is exempt from taxation under the "Sales and  
26 Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.) by virtue of the  
27 participation of the patron in the activity or amusement, such as  
28 bowling alleys, swimming pools, water slides, miniature golf,  
29 boardwalk or carnival games and amusements, baseball batting  
30 cages, tennis courts, and fishing and sightseeing boats.

31 "Predominantly tourism related retail receipts" means:

32 a. The rent for every occupancy of a room or rooms in a hotel  
33 or transient accommodation subject to taxation pursuant to  
34 subsection (d) of section 3 of the "Sales and Use Tax Act,"  
35 P.L.1966, c.30 (C.54:32B-3);

36 b. Receipts from the sale of food and drink in or by restaurants,  
37 taverns, or other establishments in the district, or by caterers,  
38 including in the amount of such receipt any cover, minimum,  
39 entertainment or other charge made to patrons or customers, subject  
40 to taxation pursuant to subsection (c) of section 3 of the "Sales and  
41 Use Tax Act," P.L.1966, c.30 (C.54:32B-3) but excluding receipts  
42 from sales of food and beverages sold through coin operated  
43 vending machines; and

44 c. Admissions charges to or the use of any place of amusement  
45 or of any roof garden, cabaret or similar place, subject to taxation  
46 pursuant to subsection (e) of section 3 of the "Sales and Use Tax  
47 Act," P.L.1966, c.30 (C.54:32B-3).

1 "Obtained through a transient space marketplace" means [that  
2 payment for] the accommodation is [made] accepted through a  
3 means provided by the marketplace or travel agency, [either  
4 directly or indirectly, regardless of which person or entity receives  
5 the payment, and where the contracting for the accommodation is  
6 made through the marketplace or travel agency] regardless of  
7 whether payment for the accommodation is made through a means  
8 provided by the marketplace or travel agency.

9 "Professionally managed unit" means a room, group of rooms, or  
10 other living or sleeping space for the lodging of occupants in the  
11 State, that is offered for rent as a rental unit that does not share any  
12 living or sleeping space with any other rental unit, and that is  
13 directly or indirectly owned or controlled by a person offering for  
14 rent two or more other units during the calendar year.

15 "Purchaser" means any person purchasing or hiring property or  
16 services from another person, the receipts or charges from which  
17 are taxable by an ordinance authorized under P.L.1992, c.165  
18 (C.40:54D-1 et seq.).

19 "Residence" means a house, condominium, or other residential  
20 dwelling unit in a building or structure or part of a building or  
21 structure that is designed, constructed, leased, rented, let or hired  
22 out, or otherwise made available for use as a residence.

23 "Sports authority" means the New Jersey Sports and Exposition  
24 Authority established pursuant to P.L.1971, c.137 (C.5:10-1 et  
25 seq.).

26 "Tourism" means activities involved in providing and marketing  
27 services and products, including accommodations, for nonresidents  
28 and residents who travel to and in New Jersey for recreation and  
29 pleasure.

30 "Tourism assessment" means an assessment on the rent for every  
31 occupancy of a room or rooms in a hotel or transient  
32 accommodation subject to taxation pursuant to subsection (d) of  
33 section 3 of the "Sales and Use Tax Act," P.L.1966, c.30  
34 (C.54:32B-3).

35 "Tourism development activities" include operations of the  
36 authority to carry out its statutory duty to promote, advertise and  
37 market the district, including making beach operation offset  
38 payments.

39 "Tourism development fee" means a fee imposed by ordinance  
40 pursuant to section 15 of P.L.1992, c.165 (C.40:54D-15).

41 "Tourism improvement and development district" or "district"  
42 means an area within two or more contiguous municipalities within  
43 a county of the sixth class established pursuant to ordinance enacted  
44 by those municipalities, for the purposes of promoting the  
45 acquisition, construction, maintenance, operation and support of a  
46 tourism project, and to devote the revenue and the proceeds from  
47 taxes upon predominantly tourism related retail receipts and from  
48 tourism development fees to the purposes as herein defined.

1 "Tourist industry" means the industry consisting of private and  
2 public organizations which directly or indirectly provide services  
3 and products to nonresidents and residents who travel to and in New  
4 Jersey for recreation and pleasure.

5 "Tourism lodging" means any dwelling unit, other than a  
6 dwelling unit in a hotel the rent for which is subject to taxation  
7 under the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et  
8 seq.), regardless of the form of ownership of the unit, rented with or  
9 without a lease, whether rented by the owner or by an agent for the  
10 owner.

11 "Transient accommodation" means a room, group of rooms, or  
12 other living or sleeping space for the lodging of occupants,  
13 including but not limited to residences or buildings used as  
14 residences, that is obtained through a transient space marketplace or  
15 is a professionally managed unit. "Transient accommodation" does  
16 not include: a hotel or hotel room; a room, group of rooms, or other  
17 living or sleeping space used as a place of assembly; a dormitory or  
18 other similar residential facility of an elementary or secondary  
19 school or a college or university; a hospital, nursing home, or other  
20 similar residential facility of a provider of services for the care,  
21 support and treatment of individuals that is licensed by the State; a  
22 campsite, cabin, lean-to, or other similar residential facility of a  
23 campground or an adult or youth camp; a furnished or unfurnished  
24 private residential property, including but not limited to  
25 condominiums, bungalows, single-family homes and similar living  
26 units, where no maid service, room service, linen changing service  
27 or other common hotel services are made available by the lessor and  
28 where the keys to the furnished or unfurnished private residential  
29 property, whether a physical key, access to a keyless locking  
30 mechanism, or other means of physical ingress to the furnished or  
31 unfurnished private residential property, are provided to the lessee  
32 at the location of an offsite real estate broker licensed by the New  
33 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or  
34 leases of real property with a term of at least 90 consecutive days.

35 "Transient space marketplace" means a marketplace or travel  
36 agency **【through which a person may】** that, in exchange for a fee,  
37 allows a person to offer transient accommodations to customers and  
38 through which customers may arrange for occupancies of transient  
39 accommodations. "Transient space marketplace" does not include a  
40 marketplace or travel agency that exclusively offers transient  
41 accommodations in the State owned by the owner of the  
42 marketplace or travel agency.

43 "Vendor" means a person selling or hiring property or services to  
44 another person, the receipts or charges from which are taxable by an  
45 ordinance authorized under P.L.1992, c.165 (C.40:54D-1 et seq.).

1 "Wildwood convention center facility" means the project  
2 authorized by paragraph (12) of subsection a. of section 6 of  
3 P.L.1971, c.137 (C.5:10-6).  
4 (cf: P.L.2019, c.235, s.11)

5  
6 7. Section 2 of P.L.1966, c.30 (C.54:32B-2) is amended to read  
7 as follows:

8 2. Unless the context in which they occur requires otherwise,  
9 the following terms when used in this act shall mean:

10 (a) "Person" includes an individual, trust, partnership, limited  
11 partnership, limited liability company, society, association, joint  
12 stock company, corporation, public corporation or public authority,  
13 estate, receiver, trustee, assignee, referee, fiduciary and any other  
14 legal entity.

15 (b) "Purchase at retail" means a purchase by any person at a  
16 retail sale.

17 (c) "Purchaser" means a person to whom a sale of personal  
18 property is made or to whom a service is furnished.

19 (d) "Receipt" means the amount of the sales price of any  
20 tangible personal property, specified digital product or service  
21 taxable under this act.

22 (e) "Retail sale" means any sale, lease, or rental for any purpose,  
23 other than for resale, sublease, or subrent.

24 (1) For the purposes of this act a sale is for "resale, sublease, or  
25 subrent" if it is a sale (A) for resale either as such or as converted  
26 into or as a component part of a product produced for sale by the  
27 purchaser, including the conversion of natural gas into another  
28 intermediate or end product, other than electricity or thermal  
29 energy, produced for sale by the purchaser, (B) for use by that  
30 person in performing the services subject to tax under subsection  
31 (b) of section 3 where the property so sold becomes a physical  
32 component part of the property upon which the services are  
33 performed or where the property so sold is later actually transferred  
34 to the purchaser of the service in conjunction with the performance  
35 of the service subject to tax, (C) of telecommunications service to a  
36 telecommunications service provider for use as a component part of  
37 telecommunications service provided to an ultimate customer, or  
38 (D) to a person who receives by contract a product transferred  
39 electronically for further commercial broadcast, rebroadcast,  
40 transmission, retransmission, licensing, relicensing, distribution,  
41 redistribution or exhibition of the product, in whole or in part, to  
42 another person, other than rights to redistribute based on statutory  
43 or common law doctrine such as fair use.

44 (2) For the purposes of this act, the term "retail sale" includes:  
45 sales of tangible personal property to all contractors, subcontractors  
46 or repairmen of materials and supplies for use by them in erecting  
47 structures for others, or building on, or otherwise improving,  
48 altering, or repairing real property of others.

1 (3) (Deleted by amendment, P.L.2005, c.126).

2 (4) The term "retail sale" does not include:

3 (A) Professional, insurance, or personal service transactions  
4 which involve the transfer of tangible personal property as an  
5 inconsequential element, for which no separate charges are made.

6 (B) The transfer of tangible personal property to a corporation,  
7 solely in consideration for the issuance of its stock, pursuant to a  
8 merger or consolidation effected under the laws of New Jersey or  
9 any other jurisdiction.

10 (C) The distribution of property by a corporation to its  
11 stockholders as a liquidating dividend.

12 (D) The distribution of property by a partnership to its partners  
13 in whole or partial liquidation.

14 (E) The transfer of property to a corporation upon its  
15 organization in consideration for the issuance of its stock.

16 (F) The contribution of property to a partnership in  
17 consideration for a partnership interest therein.

18 (G) The sale of tangible personal property where the purpose of  
19 the vendee is to hold the thing transferred as security for the  
20 performance of an obligation of the seller.

21 (f) "Sale, selling or purchase" means any transfer of title or  
22 possession or both, exchange or barter, rental, lease or license to  
23 use or consume, conditional or otherwise, in any manner or by any  
24 means whatsoever for a consideration, or any agreement therefor,  
25 including the rendering of any service, taxable under this act, for a  
26 consideration or any agreement therefor.

27 (g) "Tangible personal property" means personal property that  
28 can be seen, weighed, measured, felt, or touched, or that is in any  
29 other manner perceptible to the senses. "Tangible personal  
30 property" includes electricity, water, gas, steam, and prewritten  
31 computer software including prewritten computer software  
32 delivered electronically.

33 (h) "Use" means the exercise of any right or power over tangible  
34 personal property, specified digital products, services to property or  
35 products, or services by the purchaser thereof and includes, but is  
36 not limited to, the receiving, storage or any keeping or retention for  
37 any length of time, withdrawal from storage, any distribution, any  
38 installation, any affixation to real or personal property, or any  
39 consumption of such property or products. Use also includes the  
40 exercise of any right or power over intrastate or interstate  
41 telecommunications and prepaid calling services. Use also includes  
42 the exercise of any right or power over utility service. Use also  
43 includes the derivation of a direct or indirect benefit from a service.

44 (i) "Seller" means a person making sales, leases or rentals of  
45 personal property or services.

46 (1) The term "seller" includes:

1 (A) A person making sales, leases or rentals of tangible personal  
2 property, specified digital products or services, the receipts from  
3 which are taxed by this act;

4 (B) A person maintaining a place of business in the State or  
5 having an agent maintaining a place of business in the State and  
6 making sales, whether at such place of business or elsewhere, to  
7 persons within the State of tangible personal property, specified  
8 digital products or services, the use of which is taxed by this act;

9 (C) A person who solicits business either by employees,  
10 independent contractors, agents or other representatives or by  
11 distribution of catalogs or other advertising matter and by reason  
12 thereof makes sales to persons within the State of tangible personal  
13 property, specified digital products or services, the use of which is  
14 taxed by this act.

15 A person making sales of tangible personal property, specified  
16 digital products, or services taxable under the "Sales and Use Tax  
17 Act," P.L.1966, c.30 (C.54:32B-1 et seq.) shall be presumed to be  
18 soliciting business through an independent contractor or other  
19 representative if the person making sales enters into an agreement  
20 with an independent contractor having physical presence in this  
21 State or other representative having physical presence in this State,  
22 for a commission or other consideration, under which the  
23 independent contractor or representative directly or indirectly refers  
24 potential customers, whether by a link on an internet website or  
25 otherwise, and the cumulative gross receipts from sales to  
26 customers in this State who were referred by all independent  
27 contractors or representatives that have this type of an agreement  
28 with the person making sales are in excess of \$10,000 during the  
29 preceding four quarterly periods ending on the last day of March,  
30 June, September, and December. This presumption may be rebutted  
31 by proof that the independent contractor or representative with  
32 whom the person making sales has an agreement did not engage in  
33 any solicitation in the State on behalf of the person that would  
34 satisfy the nexus requirements of the United States Constitution  
35 during the four quarterly periods in question. Nothing in this  
36 subparagraph shall be construed to narrow the scope of the terms  
37 independent contractor or other representative for purposes of any  
38 other provision of the "Sales and Use Tax Act," P.L.1966, c.30  
39 (C.54:32B-1 et seq.);

40 (D) Any other person making sales to persons within the State of  
41 tangible personal property, specified digital products or services,  
42 the use of which is taxed by this act, who may be authorized by the  
43 director to collect the tax imposed by this act;

44 (E) The State of New Jersey, any of its agencies,  
45 instrumentalities, public authorities, public corporations (including  
46 a public corporation created pursuant to agreement or compact with  
47 another state) or political subdivisions when such entity sells  
48 services or property of a kind ordinarily sold by private persons;



1 (F) (Deleted by amendment, P.L.2005, c.126);

2 (G) A person who sells, stores, delivers or transports energy to  
3 users or customers in this State whether by mains, lines or pipes  
4 located within this State or by any other means of delivery;

5 (H) A person engaged in collecting charges in the nature of  
6 initiation fees, membership fees or dues for access to or use of the  
7 property or facilities of a health and fitness, athletic, sporting or  
8 shopping club or organization;

9 (I) A person engaged in the business of parking, storing or  
10 garaging motor vehicles;

11 (J) A person making sales, leases, or rentals of tangible personal  
12 property, specified digital products, or taxable services who meets  
13 the criteria set forth in paragraph (1) or (2) of section 1 of P.L.2018,  
14 c.132 (C.54:32B-3.5); and

15 (K) A marketplace facilitator.

16 (2) In addition, when in the opinion of the director it is  
17 necessary for the efficient administration of this act to treat any  
18 salesman, representative, peddler or canvasser as the agent of the  
19 seller, distributor, supervisor or employer under whom the agent  
20 operates or from whom the agent obtains tangible personal property  
21 or a specified digital product sold by the agent or for whom the  
22 agent solicits business, the director may, in the director's discretion,  
23 treat such agent as the seller jointly responsible with the agent's  
24 principal, distributor, supervisor or employer for the collection and  
25 payment over of the tax. A person is an agent of a seller in all  
26 cases, but not limited to such cases, that: (A) the person and the  
27 seller have the relationship of a "related person" described pursuant  
28 to section 2 of P.L.1993, c.170 (C.54:10A-5.5); and (B) the seller  
29 and the person use an identical or substantially similar name,  
30 tradename, trademark, or goodwill, to develop, promote, or  
31 maintain sales, or the person and the seller pay for each other's  
32 services in whole or in part contingent upon the volume or value of  
33 sales, or the person and the seller share a common business plan or  
34 substantially coordinate their business plans, or the person provides  
35 services to, or that inure to the benefit of, the seller related to  
36 developing, promoting, or maintaining the seller's market.

37 (3) Notwithstanding any other provision of law or  
38 administrative action to the contrary, transient space marketplaces  
39 shall be required to collect and pay on behalf of persons engaged in  
40 the business of providing transient accommodations located in this  
41 State the tax for transactions obtained through the transient space  
42 marketplace. For not less than four years following the end of the  
43 calendar year in which the transaction occurred, the transient space  
44 marketplace shall maintain the following data for those transactions  
45 consummated through the transient space marketplace:

46 (A) The name of the person who provided the transient  
47 accommodation;

1 (B) The name of the customer who procured occupancy of the  
2 transient accommodation;

3 (C) The address, including any unit designation, of the transient  
4 accommodation;

5 (D) The dates and nightly rates for which the consumer procured  
6 occupancy of the transient accommodation;

7 (E) The municipal transient accommodation registration number,  
8 if applicable;

9 (F) A statement as to whether such booking services will be  
10 provided in connection with (i) short-term rental of the entirety of  
11 such unit, (ii) short-term rental of part of such unit, but not the  
12 entirety of such unit, and/or (iii) short-term rental of the entirety of  
13 such unit, or part thereof, in which a non-short-term occupant will  
14 continue to occupy such unit for the duration of such short-term  
15 rental;

16 (G) The individualized name or number of each such  
17 advertisement or listing connected to such unit and the uniform  
18 resource locator (URL) for each such listing or advertisement,  
19 where applicable; and

20 (H) Such other information as the Division of Taxation may by  
21 rule require.

22 The Division of Taxation may audit transient space marketplaces  
23 as necessary to ensure data accuracy and enforce tax compliance.

24 (j) "Hotel" means a building or portion of a building which is  
25 regularly used and kept open as such for the lodging of guests.  
26 "Hotel" includes an apartment hotel, a motel, inn, and rooming or  
27 boarding house or club, whether or not meals are served, but does  
28 not include a transient accommodation.

29 (k) "Occupancy" means the use or possession or the right to the  
30 use or possession, of any room in a hotel or transient  
31 accommodation.

32 (l) "Occupant" means a person who, for a consideration, uses,  
33 possesses, or has the right to use or possess, any room in a hotel or  
34 transient accommodation under any lease, concession, permit, right  
35 of access, license to use or other agreement, or otherwise.

36 (m) "Permanent resident" means any occupant of any room or  
37 rooms in a hotel or transient accommodation for at least 90  
38 consecutive days shall be considered a permanent resident with  
39 regard to the period of such occupancy.

40 (n) "Room" means any room or rooms of any kind in any part or  
41 portion of a hotel or transient accommodation, which is available  
42 for or let out for any purpose other than a place of assembly.

43 (o) "Admission charge" means the amount paid for admission,  
44 including any service charge and any charge for entertainment or  
45 amusement or for the use of facilities therefor.

46 (p) "Amusement charge" means any admission charge, dues or  
47 charge of a roof garden, cabaret or other similar place.

1 (q) "Charge of a roof garden, cabaret or other similar place"  
2 means any charge made for admission, refreshment, service, or  
3 merchandise at a roof garden, cabaret or other similar place.

4 (r) "Dramatic or musical arts admission charge" means any  
5 admission charge paid for admission to a theater, opera house,  
6 concert hall or other hall or place of assembly for a live, dramatic,  
7 choreographic or musical performance.

8 (s) "Lessor" means any person who is the owner, licensee, or  
9 lessee of any premises, tangible personal property or a specified  
10 digital product which the person leases, subleases, or grants a  
11 license to use to other persons.

12 (t) "Place of amusement" means any place where any facilities  
13 for entertainment, amusement, or sports are provided.

14 (u) "Casual sale" means an isolated or occasional sale of an item  
15 of tangible personal property or a specified digital product by a  
16 person who is not regularly engaged in the business of making retail  
17 sales of such property or product where the item of tangible  
18 personal property or the specified digital product was obtained by  
19 the person making the sale, through purchase or otherwise, for the  
20 person's own use.

21 (v) "Motor vehicle" includes all vehicles propelled otherwise  
22 than by muscular power (excepting such vehicles as run only upon  
23 rails or tracks), trailers, semitrailers, house trailers, or any other  
24 type of vehicle drawn by a motor-driven vehicle, and motorcycles,  
25 designed for operation on the public highways.

26 (w) "Persons required to collect tax" or "persons required to  
27 collect any tax imposed by this act" includes: every seller of  
28 tangible personal property, specified digital products or services;  
29 every recipient of amusement charges; every operator of a hotel or  
30 transient accommodation; every transient space marketplace; every  
31 marketplace facilitator; every seller of a telecommunications  
32 service; every recipient of initiation fees, membership fees or dues  
33 for access to or use of the property or facilities of a health and  
34 fitness, athletic, sporting or shopping club or organization; and  
35 every recipient of charges for parking, storing or garaging a motor  
36 vehicle. Said terms shall also include any officer or employee of a  
37 corporation or of a dissolved corporation who as such officer or  
38 employee is under a duty to act for such corporation in complying  
39 with any requirement of this act and any member of a partnership.

40 (x) "Customer" includes: every purchaser of tangible personal  
41 property, specified digital products or services; every patron paying  
42 or liable for the payment of any amusement charge; every occupant  
43 of a room or rooms in a hotel or transient accommodation; every  
44 person paying charges in the nature of initiation fees, membership  
45 fees or dues for access to or use of the property or facilities of a  
46 health and fitness, athletic, sporting or shopping club or  
47 organization; and every purchaser of parking, storage or garaging a  
48 motor vehicle.

1 (y) "Property and services the use of which is subject to tax"  
2 includes: (1) all property sold to a person within the State, whether  
3 or not the sale is made within the State, the use of which property is  
4 subject to tax under section 6 or will become subject to tax when  
5 such property is received by or comes into the possession or control  
6 of such person within the State; (2) all services rendered to a person  
7 within the State, whether or not such services are performed within  
8 the State, upon tangible personal property or a specified digital  
9 product the use of which is subject to tax under section 6 or will  
10 become subject to tax when such property or product is distributed  
11 within the State or is received by or comes into possession or  
12 control of such person within the State; (3) intrastate, interstate, or  
13 international telecommunications sourced to this State pursuant to  
14 section 29 of P.L.2005, c.126 (C.54:32B-3.4); (4) (Deleted by  
15 amendment, P.L.1995, c.184); (5) energy sold, exchanged or  
16 delivered in this State for use in this State; (6) utility service sold,  
17 exchanged or delivered in this State for use in this State; (7) mail  
18 processing services in connection with printed advertising material  
19 distributed in this State; (8) (Deleted by amendment, P.L.2005,  
20 c.126); and (9) services the benefit of which are received in this  
21 State.

22 (z) "Director" means the Director of the Division of Taxation in  
23 the State Department of the Treasury, or any officer, employee or  
24 agency of the Division of Taxation in the Department of the  
25 Treasury duly authorized by the director (directly, or indirectly by  
26 one or more redelegations of authority) to perform the functions  
27 mentioned or described in this act.

28 (aa) "Lease or rental" means any transfer of possession or  
29 control of tangible personal property for a fixed or indeterminate  
30 term for consideration. A "lease or rental" may include future  
31 options to purchase or extend.

32 (1) "Lease or rental" does not include:

33 (A) A transfer of possession or control of property under a  
34 security agreement or deferred payment plan that requires the  
35 transfer of title upon completion of the required payments;

36 (B) A transfer of possession or control of property under an  
37 agreement that requires the transfer of title upon completion of  
38 required payments and payment of an option price does not exceed  
39 the greater of \$100 or one percent of the total required payments; or

40 (C) Providing tangible personal property or a specified digital  
41 product along with an operator for a fixed or indeterminate period  
42 of time. A condition of this exclusion is that the operator is  
43 necessary for the equipment to perform as designed. For the  
44 purpose of this subparagraph, an operator must do more than  
45 maintain, inspect, or set-up the tangible personal property or  
46 specified digital product.

47 (2) "Lease or rental" does include agreements covering motor  
48 vehicles and trailers where the amount of consideration may be

1 increased or decreased by reference to the amount realized upon  
2 sale or disposition of the property as defined in 26 U.S.C.  
3 s.7701(h)(1).

4 (3) The definition of "lease or rental" provided in this subsection  
5 shall be used for the purposes of this act regardless of whether a  
6 transaction is characterized as a lease or rental under generally  
7 accepted accounting principles, the federal Internal Revenue Code  
8 or other provisions of federal, state or local law.

9 (bb) (Deleted by amendment, P.L.2005, c.126).

10 (cc) "Telecommunications service" means the electronic  
11 transmission, conveyance, or routing of voice, data, audio, video, or  
12 any other information or signals to a point, or between or among  
13 points.

14 "Telecommunications service" shall include such transmission,  
15 conveyance, or routing in which computer processing applications  
16 are used to act on the form, code, or protocol of the content for  
17 purposes of transmission, conveyance, or routing without regard to  
18 whether such service is referred to as voice over Internet protocol  
19 services or is classified by the Federal Communications  
20 Commission as enhanced or value added.

21 "Telecommunications service" shall not include:

22 (1) (Deleted by amendment, P.L.2008, c.123);

23 (2) (Deleted by amendment, P.L.2008, c.123);

24 (3) (Deleted by amendment, P.L.2008, c.123);

25 (4) (Deleted by amendment, P.L.2008, c.123);

26 (5) (Deleted by amendment, P.L.2008, c.123);

27 (6) (Deleted by amendment, P.L.2008, c.123);

28 (7) data processing and information services that allow data to  
29 be generated, acquired, stored, processed, or retrieved and delivered  
30 by an electronic transmission to a purchaser where such purchaser's  
31 primary purpose for the underlying transaction is the processed data  
32 or information;

33 (8) installation or maintenance of wiring or equipment on a  
34 customer's premises;

35 (9) tangible personal property;

36 (10) advertising, including but not limited to directory  
37 advertising;

38 (11) billing and collection services provided to third parties;

39 (12) internet access service;

40 (13) radio and television audio and video programming services,  
41 regardless of the medium, including the furnishing of transmission,  
42 conveyance, and routing of such services by the programming  
43 service provider. Radio and television audio and video  
44 programming services shall include but not be limited to cable  
45 service as defined in section 47 U.S.C. s.522(6) and audio and video  
46 programming services delivered by commercial mobile radio  
47 service providers, as defined in section 47 C.F.R. 20.3;

48 (14) ancillary services; or

1 (15) digital products delivered electronically, including but not  
2 limited to software, music, video, reading materials, or ringtones.

3 For the purposes of this subsection:

4 "ancillary service" means a service that is associated with or  
5 incidental to the provision of telecommunications services,  
6 including but not limited to detailed telecommunications billing,  
7 directory assistance, vertical service, and voice mail service;  
8 "conference bridging service" means an ancillary service that links  
9 two or more participants of an audio or video conference call and  
10 may include the provision of a telephone number. Conference  
11 bridging service does not include the telecommunications services  
12 used to reach the conference bridge;

13 "detailed telecommunications billing service" means an ancillary  
14 service of separately stating information pertaining to individual  
15 calls on a customer's billing statement;

16 "directory assistance" means an ancillary service of providing  
17 telephone number information or address information or both;

18 "vertical service" means an ancillary service that is offered in  
19 connection with one or more telecommunications services, which  
20 offers advanced calling features that allow customers to identify  
21 callers and to manage multiple calls and call connections, including  
22 conference bridging services; and

23 "voice mail service" means an ancillary service that enables the  
24 customer to store, send, or receive recorded messages. Voice mail  
25 service does not include any vertical service that a customer may be  
26 required to have to utilize the voice mail service.

27 (dd) (1) "Intrastate telecommunications" means a  
28 telecommunications service that originates in one United States  
29 state or a United States territory or possession or federal district,  
30 and terminates in the same United States state or United States  
31 territory or possession or federal district.

32 (2) "Interstate telecommunications" means a  
33 telecommunications service that originates in one United States  
34 state or a United States territory or possession or federal district,  
35 and terminates in a different United States state or United States  
36 territory or possession or federal district.

37 (3) "International telecommunications" means a  
38 telecommunications service that originates or terminates in the  
39 United States and terminates or originates outside the United States,  
40 respectively. "United States" includes the District of Columbia or a  
41 United States territory or possession.

42 (ee) (Deleted by amendment, P.L.2008, c.123)

43 (ff) "Natural gas" means any gaseous fuel distributed through a  
44 pipeline system.

45 (gg) "Energy" means natural gas or electricity.

46 (hh) "Utility service" means the transportation or transmission  
47 of natural gas or electricity by means of mains, wires, lines or pipes,  
48 to users or customers.

1 (ii) "Self-generation unit" means a facility located on the user's  
2 property, or on property purchased or leased from the user by the  
3 person owning the self-generation unit and such property is  
4 contiguous to the user's property, which generates electricity to be  
5 used only by that user on the user's property and is not transported  
6 to the user over wires that cross a property line or public  
7 thoroughfare unless the property line or public thoroughfare merely  
8 bifurcates the user's or self-generation unit owner's otherwise  
9 contiguous property.

10 (jj) "Co-generation facility" means a facility the primary  
11 purpose of which is the sequential production of electricity and  
12 steam or other forms of useful energy which are used for industrial  
13 or commercial heating or cooling purposes and which is designated  
14 by the Federal Energy Regulatory Commission, or its successor, as  
15 a "qualifying facility" pursuant to the provisions of the "Public  
16 Utility Regulatory Policies Act of 1978," Pub.L.95-617.

17 (kk) "Non-utility" means a company engaged in the sale,  
18 exchange or transfer of natural gas that was not subject to the  
19 provisions of P.L.1940, c.5 (C.54:30A-49 et seq.) prior to  
20 December 31, 1997.

21 (ll) "Pre-paid calling service" means the right to access  
22 exclusively telecommunications services, which shall be paid for in  
23 advance and which enables the origination of calls using an access  
24 number or authorization code, whether manually or electronically  
25 dialed, and that is sold in predetermined units or dollars of which  
26 the number declines with use in a known amount.

27 (mm) "Mobile telecommunications service" means the same as  
28 that term is defined in the federal "Mobile Telecommunications  
29 Sourcing Act," 4 U.S.C. s.124 (Pub.L.106-252).

30 (nn) (Deleted by amendment, P.L.2008, c.123)

31 (oo) (1) "Sales price" is the measure subject to sales tax and  
32 means the total amount of consideration, including cash, credit,  
33 property, and services, for which personal property or services are  
34 sold, leased, or rented, valued in money, whether received in money  
35 or otherwise, without any deduction for the following:

36 (A) The seller's cost of the property sold;

37 (B) The cost of materials used, labor or service cost, interest,  
38 losses, all costs of transportation to the seller, all taxes imposed on  
39 the seller, and any other expense of the seller;

40 (C) Charges by the seller for any services necessary to complete  
41 the sale;

42 (D) Delivery charges;

43 (E) (Deleted by amendment, P.L.2011, c.49); and

44 (F) (Deleted by amendment, P.L.2008, c.123).

45 (2) "Sales price" does not include:

46 (A) Discounts, including cash, term, or coupons that are not  
47 reimbursed by a third party, that are allowed by a seller and taken  
48 by a purchaser on a sale;

1 (B) Interest, financing, and carrying charges from credit  
2 extended on the sale of personal property or services, if the amount  
3 is separately stated on the invoice, bill of sale, or similar document  
4 given to the purchaser;

5 (C) Any taxes legally imposed directly on the consumer that are  
6 separately stated on the invoice, bill of sale, or similar document  
7 given to the purchaser;

8 (D) The amount of sales price for which food stamps have been  
9 properly tendered in full or part payment pursuant to the federal  
10 Food Stamp Act of 1977, Pub.L.95-113 (7 U.S.C. s.2011 et seq.); or

11 (E) Credit for any trade-in of property of the same kind accepted  
12 in part payment and intended for resale if the amount is separately  
13 stated on the invoice, bill of sale, or similar document given to the  
14 purchaser.

15 (3) "Sales price" includes consideration received by the seller  
16 from third parties if:

17 (A) The seller actually receives consideration from a party other  
18 than the purchaser and the consideration is directly related to a price  
19 reduction or discount on the sale;

20 (B) The seller has an obligation to pass the price reduction or  
21 discount through to the purchaser;

22 (C) The amount of the consideration attributable to the sale is  
23 fixed and determinable by the seller at the time of the sale of the  
24 item to the purchaser; and

25 (D) One of the following criteria is met:

26 (i) the purchaser presents a coupon, certificate, or other  
27 documentation to the seller to claim a price reduction or discount  
28 where the coupon, certificate, or documentation is authorized,  
29 distributed, or granted by a third party with the understanding that  
30 the third party will reimburse any seller to whom the coupon,  
31 certificate, or documentation is presented;

32 (ii) the purchaser identifies himself to the seller as a member of  
33 a group or organization entitled to a price reduction or discount;  
34 provided however, that a preferred customer card that is available to  
35 any patron does not constitute membership in such a group; or

36 (iii) the price reduction or discount is identified as a third party  
37 price reduction or discount on the invoice received by the purchaser  
38 or on a coupon, certificate, or other documentation presented by the  
39 purchaser.

40 (4) In the case of a bundled transaction that includes a  
41 telecommunications service, an ancillary service, internet access, or  
42 an audio or video programming service, if the price is attributable to  
43 products that are taxable and products that are nontaxable, the  
44 portion of the price attributable to the nontaxable products is  
45 subject to tax unless the provider can identify by reasonable and  
46 verifiable standards such portion from its books and records that are  
47 kept in the regular course of business for other purposes, including  
48 non-tax purposes.



- 1 (pp) "Purchase price" means the measure subject to use tax and  
2 has the same meaning as "sales price."
- 3 (qq) "Sales tax" means the tax imposed on certain transactions  
4 pursuant to the provisions of the "Sales and Use Tax Act,"  
5 P.L.1966, c.30 (C.54:32B-1 et seq.).
- 6 (rr) "Delivery charges" means charges by the seller for  
7 preparation and delivery to a location designated by the purchaser  
8 of personal property or services including, but not limited to,  
9 transportation, shipping, postage, handling, crating, and packing. If  
10 a shipment includes both exempt and taxable property, the seller  
11 should allocate the delivery charge by using: (1) a percentage based  
12 on the total sales price of the taxable property compared to the total  
13 sales price of all property in the shipment; or (2) a percentage based  
14 on the total weight of the taxable property compared to the total  
15 weight of all property in the shipment. The seller shall tax the  
16 percentage of the delivery charge allocated to the taxable property  
17 but is not required to tax the percentage allocated to the exempt  
18 property.
- 19 (ss) "Direct mail" means printed material delivered or distributed  
20 by United States mail or other delivery service to a mass audience  
21 or to addresses on a mailing list provided by the purchaser or at the  
22 direction of the purchaser in cases in which the cost of the items are  
23 not billed directly to the recipients. "Direct mail" includes tangible  
24 personal property supplied directly or indirectly by the purchaser to  
25 the direct mail seller for inclusion in the package containing the  
26 printed material. "Direct mail" does not include multiple items of  
27 printed material delivered to a single address.
- 28 (tt) "Streamlined Sales and Use Tax Agreement" means the  
29 agreement entered into as governed and authorized by the "Uniform  
30 Sales and Use Tax Administration Act," P.L.2001, c.431  
31 (C.54:32B-44 et seq.).
- 32 (uu) "Alcoholic beverages" means beverages that are suitable  
33 for human consumption and contain one-half of one percent or more  
34 of alcohol by volume.
- 35 (vv) (Deleted by amendment, P.L.2011, c.49)
- 36 (ww) "Landscaping services" means services that result in a  
37 capital improvement to land other than structures of any kind  
38 whatsoever, such as: seeding, sodding or grass plugging of new  
39 lawns; planting trees, shrubs, hedges, plants; and clearing and  
40 filling land.
- 41 (xx) "Investigation and security services" means:
- 42 (1) investigation and detective services, including detective  
43 agencies and private investigators, and fingerprint, polygraph,  
44 missing person tracing and skip tracing services;
- 45 (2) security guard and patrol services, including bodyguard and  
46 personal protection, guard dog, guard, patrol, and security services;
- 47 (3) armored car services; and

1 (4) security systems services, including security, burglar, and  
2 fire alarm installation, repair or monitoring services.

3 (yy) "Information services" means the furnishing of information  
4 of any kind, which has been collected, compiled, or analyzed by the  
5 seller, and provided through any means or method, other than  
6 personal or individual information which is not incorporated into  
7 reports furnished to other people.

8 (zz) "Specified digital product" means an electronically  
9 transferred digital audio-visual work, digital audio work, or digital  
10 book; provided however, that a digital code which provides a  
11 purchaser with a right to obtain the product shall be treated in the  
12 same manner as a specified digital product.

13 (aaa) "Digital audio-visual work" means a series of related  
14 images which, when shown in succession, impart an impression of  
15 motion, together with accompanying sounds, if any.

16 (bbb) "Digital audio work" means a work that results from the  
17 fixation of a series of musical, spoken, or other sounds, including a  
18 ringtone.

19 (ccc) "Digital book" means a work that is generally recognized  
20 in the ordinary and usual sense as a book.

21 (ddd) "Transferred electronically" means obtained by the  
22 purchaser by means other than tangible storage media.

23 (eee) "Ringtone" means a digitized sound file that is  
24 downloaded onto a device and that may be used to alert the  
25 purchaser with respect to a communication.

26 (fff) "Residence" means a house, condominium, or other  
27 residential dwelling unit in a building or structure or part of a  
28 building or structure that is designed, constructed, leased, rented, let  
29 or hired out, or otherwise made available for use as a residence.

30 (ggg) "Transient accommodation" means a room, group of  
31 rooms, or other living or sleeping space for the lodging of  
32 occupants, including but not limited to residences or buildings used  
33 as residences, that is obtained through a transient space marketplace  
34 or is a professionally managed unit. "Transient accommodation"  
35 does not include: a hotel or hotel room; a room, group of rooms, or  
36 other living or sleeping space used as a place of assembly; a  
37 dormitory or other similar residential facility of an elementary or  
38 secondary school or a college or university; a hospital, nursing  
39 home, or other similar residential facility of a provider of services  
40 for the care, support and treatment of individuals that is licensed by  
41 the State; a campsite, cabin, lean-to, or other similar residential  
42 facility of a campground or an adult or youth camp; a furnished or  
43 unfurnished private residential property, including but not limited to  
44 condominiums, bungalows, single-family homes and similar living  
45 units, where no maid service, room service, linen changing service  
46 or other common hotel services are made available by the lessor and  
47 where the keys to the furnished or unfurnished private residential  
48 property, whether a physical key, access to a keyless locking

1 mechanism, or other means of physical ingress to the furnished or  
2 unfurnished private residential property, are provided to the lessee  
3 at the location of an offsite real estate broker licensed by the New  
4 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or  
5 leases of real property with a term of at least 90 consecutive days.

6 (hhh) "Transient space marketplace" means a marketplace or  
7 travel agency **【through which a person may】** that, in exchange for a  
8 fee, allows a person to offer transient accommodations to customers  
9 and through which customers may arrange for occupancies of  
10 transient accommodations. "Transient space marketplace" does not  
11 include a marketplace or travel agency that exclusively offers  
12 transient accommodations in the State owned by the owner of the  
13 marketplace or travel agency.

14 (iii) "Professionally managed unit" means a room, group of  
15 rooms, or other living or sleeping space for the lodging of  
16 occupants in the State, that is offered for rent as a rental unit that  
17 does not share any living or sleeping space with any other rental  
18 unit, and that is directly or indirectly owned or controlled by a  
19 person offering for rent two or more other units during the calendar  
20 year.

21 (jjj) "Obtained through a transient space marketplace" means  
22 **【that payment for】** the accommodation is **【made】** accepted through  
23 a means provided by the marketplace or travel agency, **【either**  
24 **directly or indirectly, regardless of which person or entity receives**  
25 **the payment, and where the contracting for the accommodation is**  
26 **made through the marketplace or travel agency】** regardless of  
27 whether payment for the accommodation is made through a means  
28 provided by the marketplace or travel agency.

29 (cf: P.L.2019, c.235, s.13)

30

31 8. This act shall take effect immediately.

32

33

34

#### STATEMENT

35

36 The bill modifies certain definitions that are applicable to the  
37 State's transient accommodation taxes and fees. Specifically, the  
38 bill alters the definitions of "obtained through a transient  
39 marketplace" and "transient space marketplace."

40 Under current law, "obtained through a transient space  
41 marketplace" means that payment for the accommodation is made  
42 through a means provided by the marketplace or travel agency,  
43 either directly or indirectly, regardless of which person or entity  
44 receives the payment, and where the contracting for the  
45 accommodation is made through the marketplace or travel agency.  
46 The bill changes this definition to specify that the accommodation  
47 is accepted through a means provided by the marketplace or travel

1 agency, regardless of whether payment for the accommodation is  
2 made through a means provide by the marketplace or travel agency.  
3 Further, the bill modifies the definition of “transient space  
4 marketplace.” Under current law, a transient space marketplace  
5 means a marketplace or travel agency through which a person may  
6 offer transient accommodations to customers and through which  
7 customers may arrange for occupancies of transient  
8 accommodations. The bill changes the definition to specify that a  
9 marketplace or travel agency provides the service in exchange for a  
10 fee.