

LEGISLATIVE HISTORY CHECKLIST

NJSA: 40:48C-19

(Local  
Tax  
Authorization  
Act--extends  
expiration  
date)

LAWS OF: 1988

CHAPTER: 3

Bill No: S100

Sponsor(s): Lipman

Date Introduced: Pre-filed

Committee: **Assembly:** Municipal Government

**Senate:** Revenue, Finance & Appropriations

**passage:** Yes Amendment during passage denoted by asterisks.

**Date of Passage: Assembly:** February 22, 1988

**Senate:** January 25, 1988

**Date of Approval:** February 29, 1988

**Following statements are attached if available:**

**Sponsor statement:** Yes

**Committee Statement: Assembly:** Yes

**Senate:** Yes

**Fiscal Note:** No

**Veto Message:** No

**Message on signing:** Yes

**Following were printed:**

**Reports:** No

**Hearings:** No

[FIRST REPRINT]

SENATE, No. 100

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1988 SESSION

By Senator LIPMAN

1 AN ACT to amend the "Local Tax Authorization Act," approved  
December 23, 1970 (P.L. 1970, c. 326), as said short title was  
3 amended by P.L. 1981, c. 507.

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

7 1. Section 19 of P.L. 1970, c. 326 (C. 40:48C-19) is amended to  
read as follows:

9 19. No tax shall be imposed under any ordinance adopted  
pursuant to this article with respect to services performed prior  
11 to January 1, 1971, or in a calendar quarter prior to that in which  
the ordinance is adopted or on or after January 1, [1988] 1990,  
13 but any such ordinance shall remain in effect with respect to the  
right of the municipality to receive reports and enforce and  
15 collect taxes due thereunder for any period prior to January 1,  
[1988] 1990.

17 (cf: P.L. 1985, c. 496, s. 1)

19 2. Section 5 of P.L. 1970, c. 326 (C. 40:48C-5) is amended to  
read as follows:

21 5. No tax shall be imposed under any ordinance adopted  
pursuant to this article with respect to alcoholic beverages  
delivered to a taxpayer on or after January <sup>1</sup><sub>1</sub> [1988] 1990.

23 (cf: P.L. 1985, c. 496, s. 2)

25 3. Section 8 of P.L. 1970, c. 326 (C. 40:48C-8) is amended to  
read as follows:

27 8. No tax shall be imposed under any ordinance adopted  
pursuant to this article with respect to parking services provided  
on or after January 1, [1988] 1990.

29 (cf: P.L. 1985, c. 496, s. 3)

31 4. This act shall take effect immediately and shall be  
retroactive to December 31, 1987.

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:  
Senate SRF committee amendments adopted January 21, 1988.

1

**TAXATION**  
**Municipalities**

3

**Extends expiration date of the "Local Tax Authorization Act".**

SENATE, No. 100  
STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1988 SESSION

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retroactive to December 31, 1987.

1

STATEMENT

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This bill extends the expiration date of the "Local Tax Authorization Act" to January 1, 1990. This act affects only certain municipalities with populations in excess of 100,000.

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TAXATION

9

Municipalities

11

Extends expiration date of the "Local Tax Authorization Act".

ASSEMBLY MUNICIPAL GOVERNMENT COMMITTEE

STATEMENT TO

[FIRST REPRINT]

SENATE, No. 100

STATE OF NEW JERSEY

DATED: FEBRUARY 1, 1988

The Assembly Municipal Government Committee favorably reports Senate Bill No. 100.

This bill extends the expiration date of the "Local Tax Authorization Act" to January 1, 1990. The "Local Tax Authorization Act" permits certain municipalities with populations exceeding 100,000 to impose a parking tax under certain circumstances, and permits any municipality with a population exceeding 300,000 to impose an employer wage tax or a liquor tax.

SENATE REVENUE, FINANCE AND APPROPRIATIONS  
COMMITTEE

STATEMENT TO

**SENATE, No. 100**

with Senate committee amendments

**STATE OF NEW JERSEY**

DATED: JANUARY 21, 1988

The Senate Revenue, Finance and Appropriations Committee reported Senate Bill 100 favorably, with committee amendments.

Senate Bill 100 extends the expiration date of the "Local Tax Authorization Act," P.L.1970, c.326 (C.40:48C-1 et seq.) from January 1, 1988 to January 1, 1990. That act permits any municipality with a population in excess of 300,000 to enact ordinances imposing certain taxes, including a liquor tax, a parking tax, and a payroll tax. In addition, any municipality with a population between 220,000 and 300,000 or any municipality with a population between 100,000 to 125,000 which shares a parking lot with a contiguous municipality which is empowered to impose a parking tax, are authorized to enact parking taxes.

COMMITTEE AMENDMENTS

The committee amendments correct the text of a section which this bill amends to conform to current law.

FISCAL IMPACT

This bill has no fiscal impact on State revenues.

974.901

661



# OFFICE OF THE GOVERNOR NEWS RELEASE

**CN-001**

**Contact:** JOHN SAMERJAN  
609-292-8956 OR 292-6000 EXT. 207

**TRENTON, N.J. 08625**

**Release:** TUES., MARCH 1, 1988

Governor Thomas H. Kean today signed legislation enabling Newark to continue to impose a payroll and parking tax and permitting Jersey City to impose a parking tax through January 1, 1990.

S-100, sponsored by Senator Wynona Lipman extends the life of the Local Tax Authorization Act.

The legislation is retroactive to December 31, 1987.

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