52:27D-438 to 52:27D-441

LEGISLATIVE HISTORY CHECKLIST

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LAWS OF: 1997 **CHAPTER:** 167

NJSA: 52:27D-438 to 52:27D-441 (The "Energy Tax Receipts Property Tax Relief Act;" replaces method of distributing certain funds guaranteed to municipalities from the State's taxation of energy and telecommunications)

BILL NO: A2824 (Substituted for S30)

SPONSOR(S) DiGaetano

DATE INTRODUCED: March 13, 1997

COMMITTEE: **ASSEMBLY:** Local Government Appropriations

SENATE: ---

AMENDED DURING PASSAGE: Yes

DATE OF PASSAGE: **ASSEMBLY:** June 23, 1997

SENATE: June 26, 1997

DATE OF APPROVAL: July 22, 1997

FOLLOWING ARE ATTACHED IF AVAILABLE:

FINAL TEXT OF BILL (First Reprint enacted) Yes

A2824

SPONSOR'S STATEMENT: (Begins on page 3 of original bill) Yes

COMMITTEE STATEMENT: **ASSEMBLY**: Yes Local Government Appropriations

SENATE: No

(Audio archived recordings of the committee meetings, corresponding to the date of the committee statement, ***may possibly*** be found at www.njleg.state.nj.us)

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL NOTE: No

S30

SPONSOR'S STATEMENT: (Begins on page 3 of original bill) Yes

COMMITTEE STATEMENT: **ASSEMBLY**: No

SENATE: Yes

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL ESTIMATE: No

(continued)

VETO MESSAGE: No

GOVERNOR'S PRESS RELEASE ON SIGNING: Yes

FOLLOWING WERE PRINTED:

To check for circulating copies, contact New Jersey State Government Publications at the State Library (609) 278-2640 ext.103 or mailto:refdesk@njstatelib.org

REPORTS: No

HEARINGS: No

NEWSPAPER ARTICLES: Yes

"Proposed Utility-Tax Reform Worries Some Municipal Officials," The Press of Atlantic City, 4-7-97
"Deregulation May Inflate Property Taxes," The Star-Ledger, 4-20-97
"Change in Electricity Supply Means Changing Utility Taxes - Legislators Get Views on 74-Page Bill," The Record, 5-2-97

LAW/RWH

§§ 1 - 4
C. 52:27D-438
To
52:27D-441
§ 5
C. 54:10A-5.27
§ 6
Note

P.L. 1997, CHAPTER 167, ***approved July 22, 1997***
Assembly, No. 2824 ***(First Reprint)***

AN ACT replacing the method of distributing certain funds to municipalities from the taxation by the State of gas and electric public utilities and certain telecommunications companies, and of sales of electricity, natural gas and energy transportation service, establishing the "Energy Tax Receipts Property Tax Relief Fund," and supplementing P.L.1945, c.162 (C.54:10A-1 et seq.) and Title 52 of the Revised Statutes.

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

1. This act shall be known and may be cited as the "Energy Tax Receipts Property Tax Relief Act."

2. a. Commencing July 1, 1997 there is established the "Energy Tax Receipts Property Tax Relief Fund" as a special dedicated fund in the State Treasury into which there shall be credited annually, commencing in State fiscal year 1998, the sum of [1]**[**$730,000,000**]** $740,000,000 or the amount determined pursuant to subsection e. of this section[1] from the following: net payments under the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.) from sales and use of energy or utility services, net payments under the Corporation Business Tax Act (1945), P.L.1945, c.162 (C.54:10A-1 et seq.) from gas, electric, and gas and electric public utilities, whether municipal or otherwise, that were subject to tax pursuant to the provisions of P.L.1940, c.5 (C.54:30A-49 et seq.) prior to January 1, 1998, net payments under the Corporation Business Tax Act (1945), P.L.1945, c.162 (C.54:10A-1 et seq.) from telecommunications public utilities

EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and intended to be omitted in the law.

Matter underlined thus is new matter.
Matter enclosed in superscript numerals has been adopted as follows:
[1] Assembly AAP committee amendments adopted June 19, 1997.

that were subject to tax pursuant to the provisions of P.L.1940, c.4 (C.54:30A-16 et seq.) as of April 1, 1997, net payments under P.L.1940, c.5 (C.54:30A-49 et seq.) from sewerage and water corporations, net payments under the "Transitional Energy Facility Assessment Act," P.L. , c. (C.) (now pending before the Legislature as sections 36 through 49 of Senate Bill No.31 of 1997 or Assembly Bill No. 2825 of 1997), and such sums from the General Fund as may be necessary to provide that the annual amount credited to the fund shall equal [1]**[**$730,000,000**]** $740,000,000 or the amount determined pursuant to subsection e. of this section[1] .

b. Notwithstanding the provisions of P.L.1940, c.4 (C.54:30A-16 et seq.), P.L.1940, c.5 (C.54:30A-49 et seq.) and any other provision of law concerning the apportionment and distribution by the State of taxes paid by public utilities,

(1) There shall be paid during the State fiscal year 1998 and during each fiscal year thereafter from the "Energy Tax Receipts Property Tax Relief Fund" to the municipalities of the State the sum of [1]**[**$730,000,000**]** $740,000,000 or the amount determined pursuant to subsection e. of this section[1] .

(2) A portion of the [1]**[**$730,000,000**]** $740,000,000 or the amount determined pursuant to subsection e. of this section[1] shall be allocated in a manner that provides that each municipality shall receive an amount not less than the largest annual amount received or to be received by the municipality from:

(a) the distribution of $685,000,000 from the proceeds of the public utilities franchise and gross receipts taxes under P.L.1940, c.4 (C.54:30A-16 et seq.) and P.L.1940, c.5 (C.54:30A-49 et seq.) in calendar year 1994, 1995 or 1996; or

(b) the distribution of $685,000,000 [1]**[**,**]**[1] from the proceeds of the public utilities franchise and gross receipts taxes under P.L.1940, c.4 (C.54:30A-16 et seq.) and P.L.1940, c.5 (C.54:30A-49 et seq.) or from taxes and assessments collected in replacement of such taxes as released by the Division of Local Government Services in the Department of Community Affairs as fiscal year 1998 estimated franchise and gross receipts taxes State aid distributions by municipality prior to the certification of apportionment of such funds by the Director of the Division of Taxation [1]and the amounts required pursuant to subsection d. of this section[1].

[1](3) A portion of the $740,000,000 or the amount determined pursuant to subsection e. of this section shall be allocated in a manner that provides that each municipality shall receive an amount equal to the difference, if any, between the amount it received pursuant to paragraph (2) of this subsection and the sum of the amounts that the municipality received pursuant to the certification made in the 1997 calendar year released by the Division of Local Government Services in the Department of Community Affairs as the fiscal year 1998

estimated franchise and gross receipts taxes State aid distribution of $685,000,000 and the certification of the 1997 fiscal year distribution of $45,000,000.

(4) The portion of the $740,000,000 or the amount determined pursuant to subsection e. of this section remaining after the allocations pursuant to paragraphs (2) and (3) of this subsection shall be distributed in proportion to the amounts distributed pursuant to paragraph (2) of this subsection.[1]

c. [1](1)[1] The funds distributed pursuant to [1]**[**paragraph**]** paragraphs[1] (2) [1]and (4)[1] of subsection b. of this section shall be distributed [1]annually[1] to municipalities on the following schedule: July 15, 35% of the total amount due; August 1, 10% of the total amount due; September 1, 30% of the total amount due; October 1, 15% of the total amount due; November 1, 5% of the total amount due; and December 1, 5% of the total amount due.

[1](2) The funds distributed pursuant to paragraph (3) of subsection b. of this section shall be distributed annually to municipalities on or before June 30.

d. The allocation set forth in paragraph (2) of subsection b. of this section shall be adjusted to increase each appropriate municipal distribution by the amount necessary to:

(1) make corrections to apportionment valuations or distribution values made by the Director of the Division of Taxation in the Department of the Treasury pursuant to R.S.54:30-2 and

(2) correct equitable distortions, as determined by the State Treasurer, resulting from the application of section 2 of P.L.1980, c.10 (C. 54:30A-24.1) and section 4 of P.L.1980, c.11 (C. 54:30A-61.1).

The director shall report to the Legislature, on or before July 15, 1997, the amount and distribution of the corrections pursuant to paragraphs (1) and (2) of this subsection.

e. The amount credited to the "Energy Tax Receipts Property Tax Relief Fund" shall be $745,000,000 for State fiscal year 1999, $750,000,000 for each of State fiscal years 2000 and 2001, and $755,000,000 for State fiscal year 2002 and each fiscal year thereafter.

f. Notwithstanding any other provision of this section or any other provision of law to the contrary, if any municipality paid a county for an amount for county purposes from the amount it received from its apportionment of taxes according to the limitations on the municipalities apportionment under section 4 of P.L.1980, c.11 (C.54:30A-61.1), the highest amount of that payment during calendar year 1994, 1995, and 1996 shall be paid annually directly to that county by the State Treasurer and be deducted from that municipality's distribution otherwise determined pursuant to paragraph (2) of subsection b. of this section.[1]

[1]3. If, in any State fiscal year, net payments under the "Sales and

Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.) from sales and use of energy or utility services, net payments under the Corporation Business Tax Act (1945), P.L.1945, c.162 (C.54:10A-1 et seq.) from gas, electric, and gas and electric public utilities, whether municipal or otherwise, that were subject to tax pursuant to the provisions of P.L.1940, c.5 (C.54:30A-49 et seq.) prior to January 1, 1998, net payments under the Corporation Business Tax Act (1945), P.L.1945, c.162 (C.54:10A-1 et seq.) from telecommunications public utilities that were subject to tax pursuant to the provisions of P.L.1940, c.4 (C.54:30A-16 et seq.) as of April 1, 1997, net payments under P.L.1940, c.5 (C.54:30A-49 et seq.) from sewerage and water corporations, net payments under the "Transitional Energy Facility Assessment Act," P.L. , c. (C.) (now pending before the Legislature as sections 36 through 49 of Senate Bill No. 31 of 1997 or Assembly Bill No. 2825 of 1997) exceed $1,425,000,000, 75% of that amount of net payments in excess of $1,425,000,000 shall be credited to the "Energy Tax Receipts Property Tax Relief Fund" in addition to the amount credited pursuant to section 2 of P.L. , c. (C.)(now pending before the Legislature as this bill), for distribution to municipalities as additional aid.[1]

[1][3.] 4.[1] a. The annual appropriations act for each State fiscal year commencing with fiscal year 1998 shall appropriate and distribute during the fiscal year an amount not less than [1][$730,000,000] $740,000,000 or the amount determined pursuant to subsection e. of section 2 of P.L. , c. (C.)(now pending before the Legislature as this bill)[1] from the "Energy Tax Receipts Property Tax Relief Fund" pursuant to the provisions of section 2 of P.L. , c. (C.) (now pending before the Legislature as this bill), for the purposes of that fund.

b. If the provisions of subsection a. of this section are not met on the effective date of an annual appropriations act for the State fiscal year, or if an amendment or supplement to an annual appropriations act for the State fiscal year should violate the provisions of subsection a. of this section, the Director of the Division of Budget and Accounting in the Department of the Treasury shall, not later than five days after the enactment of the annual appropriations act, or an amendment or supplement thereto, that violates the provisions of subsection a. of this section, certify to the Director of the Division of Taxation that the requirements of subsection a. of this section have not been met.

c. The Director of the Division of Taxation shall, no later than five days after certification by the Director of the Division of Budget and Accounting in the Department of the Treasury pursuant to subsection b. of this section that the provisions of subsection a. of this section have not been met or have been violated by an amendment or

supplement to the annual appropriations act, notify all taxpayers that have filed a return under the Corporation Business Tax (1946), P.L.1945, c.162 (C.54:10A-1 et seq.) during the previous calendar year, other than taxpayers that are gas, electric, and gas and electric, or telecommunications public utilities as defined pursuant to subsection (q) of section 4 of P.L.1945, c.162 (C.54:10A-4) pursuant to the amendment to that section 4 made in section 2 of P.L. , c. (now pending before the Legislature as Senate Bill No. 31 of 1997 or Assembly No. 2825 of 1997), that the taxpayer shall have no liability pursuant to the provisions of P.L.1945, c.162 for any corporation business tax for the taxpayer's current privilege period, notwithstanding any other provision of law to the contrary.

[1][4.]5.**[1]** Notwithstanding the provisions of P.L.1945, c.162 (C.54:10A-1 et seq.) or any other law to the contrary, for a privilege period of a taxpayer, other than a taxpayer that is a gas, electric, and gas and electric, or telecommunications public utility as defined pursuant to subsection (q) of section 4 of P.L.1945, c.162 (C.54:10A-4) pursuant to the amendment to that section 4 made in section 2 of P.L. , c. (now pending before the Legislature as Senate Bill No. 31 of 1997 or Assembly Bill No. 2825 of 1997), in which the taxpayer would otherwise have had a tax liability or minimum tax due under P.L.1945, c.162, during which privilege period the Director of the Division of Budget and Accounting in the Department of the Treasury makes a certification that the provisions of subsection a. of section **[1]**[3] 4.**[1]** of P.L. , c. (C.)(now pending before the Legislature as this bill) have not been met or have been violated by an amendment or supplement to the annual appropriations act, there shall be no liability pursuant to the provisions of P.L.1945, c.162 for any such taxpayer's current privilege period.

[1][5.] 6.**[1]** This act shall take effect immediately but shall remain inoperative until July 1, 1997.

The "Energy Tax Receipts Property Tax Relief Act;" replaces method of distributing certain funds guaranteed to municipalities from the State's taxation of energy and telecommunications.

ASSEMBLY, No. 2824

STATE OF NEW JERSEY

INTRODUCED MARCH 13, 1997

By Assemblymen DiGAETANO, KRAMER, Bagger, Bucco, Assemblywoman Wright, Assemblyman Augustine, Assemblywomen Murphy, Heck and Assemblyman DeCroce

AN ACT replacing the method of distributing certain funds to municipalities from the taxation by the State of gas and electric public utilities and certain telecommunications companies, and of sales of electricity, natural gas and energy transportation service, establishing the "Energy Tax Receipts Property Tax Relief Fund," and supplementing P.L.1945, c.162 (C.54:10A-1 et seq.) and Title 52 of the Revised Statutes.

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

1. This act shall be known and may be cited as the "Energy Tax Receipts Property Tax Relief Act."

2. a. Commencing July 1, 1997 there is established the "Energy Tax Receipts Property Tax Relief Fund" as a special dedicated fund in the State Treasury into which there shall be credited annually, commencing in State fiscal year 1998, the sum of $730,000,000 from the following: net payments under the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.) from sales and use of energy or utility services, net payments under the Corporation Business Tax Act (1945), P.L.1945, c.162 (C.54:10A-1 et seq.) from gas, electric, and gas and electric public utilities, whether municipal or otherwise, that were subject to tax pursuant to the provisions of P.L.1940, c.5 (C.54:30A-49 et seq.) prior to January 1, 1998, net payments under the Corporation Business Tax Act (1945), P.L.1945, c.162 (C.54:10A-1 et seq.) from telecommunications public utilities that were subject to tax pursuant to the provisions of P.L.1940, c.4 (C.54:30A-16 et seq.) as of April 1, 1997, net payments under P.L.1940, c.5 (C.54:30A-49 et seq.) from sewerage and water corporations, net payments under the "Transitional Energy Facility Assessment Act," P.L. , c. (C.) (now pending before the Legislature as sections 36 through 49 of Senate Bill No.31 of 1997 or Assembly Bill No. 2825 of 1997), and such sums from the General Fund as may be necessary to provide that the annual amount credited to the fund shall equal $730,000,000.

b. Notwithstanding the provisions of P.L.1940, c.4 (C.54:30A-16 et seq.), P.L.1940, c.5 (C.54:30A-49 et seq.) and any other provision of law concerning the apportionment and distribution by the State of taxes paid by public utilities,

(1) There shall be paid during the State fiscal year 1998 and during each fiscal year thereafter from the "Energy Tax Receipts Property Tax Relief Fund" to the municipalities of the State the sum of $730,000,000.

(2) A portion of the $730,000,000 shall be allocated in a manner that provides that each municipality shall receive an amount not less than the largest annual amount received or to be received by the municipality from:

(a) the distribution of $685,000,000 from the proceeds of the public utilities franchise and gross receipts taxes under P.L.1940, c.4 (C.54:30A-16 et seq.) and P.L.1940, c.5 (C.54:30A-49 et seq.) in calendar year 1994, 1995 or 1996; or

(b) the distribution of $685,000,000, from the proceeds of the public utilities franchise and gross receipts taxes under P.L.1940, c.4 (C.54:30A-16 et seq.) and P.L.1940, c.5 (C.54:30A-49 et seq.) or from taxes and assessments collected in replacement of such taxes as released by the Division of Local Government Services in the Department of Community Affairs as fiscal year 1998 estimated franchise and gross receipts taxes State aid distributions by municipality prior to the certification of apportionment of such funds by the Director of the Division of Taxation.

c. The funds distributed pursuant to paragraph (2) of subsection b. of this section shall be distributed to municipalities on the following schedule: July 15, 35% of the total amount due; August 1, 10% of the total amount due; September 1, 30% of the total amount due; October 1, 15% of the total amount due; November 1, 5% of the total amount due; and December 1, 5% of the total amount due.

3. a. The annual appropriations act for each State fiscal year commencing with fiscal year 1998 shall appropriate and distribute during the fiscal year an amount not less than $730,000,000 from the "Energy Tax Receipts Property Tax Relief Fund" pursuant to the provisions of section 2 of P.L. , c. (C.)(now pending before the Legislature as this bill), for the purposes of that fund.

b. If the provisions of subsection a. of this section are not met on the effective date of an annual appropriations act for the State fiscal year, or if an amendment or supplement to an annual appropriations act for the State fiscal year should violate the provisions of subsection a. of this section, the Director of the Division of Budget and Accounting in the Department of the Treasury shall, not later than five days after the enactment of the annual appropriations act, or an amendment or supplement thereto, that violates the provisions of

subsection a. of this section, certify to the Director of the Division of Taxation that the requirements of subsection a. of this section have not been met.

c. The Director of the Division of Taxation shall, no later than five days after certification by the Director of the Division of Budget and Accounting in the Department of the Treasury pursuant to subsection b. of this section that the provisions of subsection a. of this section have not been met or have been violated by an amendment or supplement to the annual appropriations act, notify all taxpayers that have filed a return under the Corporation Business Tax (1946), P.L.1945, c.162 (C.54:10A-1 et seq.) during the previous calendar year, other than taxpayers that are gas, electric, and gas and electric, or telecommunications public utilities as defined pursuant to subsection (q) of section 4 of P.L.1945, c.162 (C.54:10A-4) pursuant to the amendment to that section 4 made in section 2 of P.L. , c. (now pending before the Legislature as Senate Bill No.31 of 1997 or Assembly No. 2825 of 1997), that the taxpayer shall have no liability pursuant to the provisions of P.L.1945, c.162 for any corporation business tax for the taxpayer's current privilege period, notwithstanding any other provision of law to the contrary.

4. Notwithstanding the provisions of P.L.1945, c.162 (C.54:10A-1 et seq.) or any other law to the contrary, for a privilege period of a taxpayer, other than a taxpayer that is a gas, electric, and gas and electric, or telecommunications public utility as defined pursuant to subsection (q) of section 4 of P.L.1945, c.162 (C.54:10A-4) pursuant to the amendment to that section 4 made in section 2 of P.L. , c. (now pending before the Legislature as Senate Bill No.31 of 1997 or Assembly Bill No. 2825 of 1997), in which the taxpayer would otherwise have had a tax liability or minimum tax due under P.L.1945, c.162, during which privilege period the Director of the Division of Budget and Accounting in the Department of the Treasury makes a certification that the provisions of subsection a. of section 3 of P.L. , c. (C.)(now pending before the Legislature as this bill) have not been met or have been violated by an amendment or supplement to the annual appropriations act, there shall be no liability pursuant to the provisions of P.L.1945, c.162 for any such taxpayer's current privilege period.

5. This act shall take effect immediately but shall remain inoperative until July 1, 1997.

STATEMENT

This bill revises the method of distributing certain funds to

municipalities from the taxation by the State of gas and electric public utilities and certain telecommunications companies, and of sales of electricity, natural gas and energy transportation service. The State's current taxation of energy and certain telecommunications providers is anticipated to be revised under a companion bill that will preserve certain revenues for distribution to municipalities under a transition to competitive markets in energy and telecommunications that is to be implemented in this State. This bill will effectively guarantee to municipalities an annual State aid distribution of at least $730,000,000 from revenues from the taxes that will replace the public utilities franchise and gross receipts taxes and unit-based energy taxes.

The bill requires that these replacement revenues be credited to the "Energy Tax Receipts Property Tax Relief Fund," to be established in the State Treasury as a special dedicated fund. Of the $730,000,000, a portion approximating $700,000,000 will be allocated annually to provide each municipality with an amount not less than the largest annual amount it received from the distribution of $685,000,000 from the proceeds of the public utilities franchise and gross receipts taxes and unit-based energy taxes under P.L.1940, c.4 (C.54:30A-16 et seq.) and P.L.1940, c.5 (C.54:30A-49 et seq.) in calendar year 1994, 1995 or 1996, or initially proposed for distribution in 1997. If the appropriation and distributions are not made by the State in this manner the State will forfeit the collection of corporation business tax liabilities from all corporate taxpayers that are not public utilities for that tax year.

The "Energy Tax Receipts Property Tax Relief Act;" replaces method of distributing certain funds guaranteed to municipalities from the State's taxation of energy and telecommunications.

ASSEMBLY LOCAL GOVERNMENT COMMITTEE

STATEMENT TO

ASSEMBLY, No. 2824

STATE OF NEW JERSEY

DATED: JUNE 9, 1997

The Assembly Local Government Committee reports favorably Assembly Bill No. 2824.

Assembly Bill No. 2824 revises the method of distributing certain funds to municipalities from the taxation by the State of gas and electric public utilities and certain telecommunications companies, and of sales of electricity, natural gas and energy transportation service. The State's current taxation of energy and certain telecommunications providers is anticipated to be revised under a companion bill that will preserve certain revenues for distribution to municipalities under a transition to competitive markets in energy and telecommunications that is to be implemented in this State. This bill will effectively guarantee to municipalities an annual State aid distribution of at least $730,000,000 from revenues from the taxes that will replace the public utilities franchise and gross receipts taxes and unit-based energy taxes.

The bill requires that these replacement revenues be credited to the "Energy Tax Receipts Property Tax Relief Fund," to be established in the State Treasury as a special dedicated fund. Of the $730,000,000, a portion approximating $700,000,000 will be allocated annually to provide each municipality with an amount not less than the largest annual amount it received from the distribution of $685,000,000 from the proceeds of the public utilities franchise and gross receipts taxes and unit-based energy taxes under P.L.1940, c.4 (C.54:30A-16 et seq.) and P.L.1940, c.5 (C.54:30A-49 et seq.) in calendar year 1994, 1995 or 1996, or initially proposed for distribution in 1997. The $700,000,000 figure represents the total of the highest distributions paid to each municipality during those three calendar years or proposed to be paid in 1997, thereby guaranteeing that municipalities will not receive less than the highest amount received during that period. If the appropriation and distributions are not made by the State in this manner the State will forfeit the collection of corporation business tax liabilities from all corporate taxpayers that are not public utilities for that tax year.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 2824

with Assembly committee amendments

STATE OF NEW JERSEY

DATED: JUNE 19, 1997

The Assembly Appropriations Committee reports favorably Assembly Bill No. 2824, with committee amendments.

Assembly Bill No. 2824, as amended, revises the method of distributing certain funds to municipalities from the taxation by the State of gas and electric public utilities and certain telecommunications companies, and of sales of electricity, natural gas and energy transportation service. The State's current taxation of energy and certain telecommunications providers is anticipated to be revised under a companion bill, Assembly Bill No. 2825, that will preserve certain revenues for distribution to municipalities under a transition to competitive markets in energy and telecommunications that is to be implemented in this State.

This bill will guarantee to municipalities an annual State aid distribution of at least $740 million in State FY1998, $745 million for FY1999, $750 million for each of FY2000 and FY2001, and $755 million for FY2002 and each fiscal year thereafter from revenues from the taxes that will replace the public utilities gross receipts, franchise and energy unit taxes. If the appropriation and distributions are not made by the State, the State will forfeit the collection of corporation business tax liabilities from all corporate taxpayers that are not public utilities for that tax year.

The bill requires that these replacement revenues be credited to the "Energy Tax Receipts Property Tax Relief Fund," to be established in the State Treasury as a special dedicated fund. A portion of the fund, approximating $702 million, will be distributed annually to provide each municipality with an amount not less than the largest annual amount it received from the distribution of $685,000,000 from the proceeds of the public utilities gross receipts, franchise and energy unit taxes in calendar year 1994, 1995 or 1996, or initially proposed for distribution in 1997, plus some amounts necessary to correct apportionment valuations, distribution values, and some distortions caused by statutory distribution caps. These funds will be distributed by schedule: July 15, 35% of the total amount due; August 1, 10% of the total amount due; September 1, 30% of the total amount due; October 1, 15% of the total amount due; November 1, 5% of the total

amount due; and December 1, 5% of the total amount due.

A second portion of the fund, approximating $35 million, will be distributed annually to assure that municipalities receive at least as much in each fiscal year as they expected to receive from the $685 million FY1998 distribution and the $ 45 million FY1997 distribution combined. This portion of the fund will distributed annually on or before June 30. A third portion of the fund, initially approximating $3 million but growing to approximately $18 million by FY 2002, will be distributed in proportion to, and along with, the distribution of the first portion.

The bill further provides that if in any year replacement tax revenues exceed $1.425 billion, 75% of that excess will be credited to the "Energy Tax Receipts Property Tax Relief Fund" for distribution to municipalities as additional aid.

FISCAL IMPACT:

This bill was not certified as requiring a fiscal note; the bill does not appropriate revenue but rather guarantees that in any year municipalities will receive an annual State aid distribution of at least $740 million, growing to $755 million in FY2002, or the State will forfeit the collection of corporation business tax liabilities from all corporate taxpayers that are not public utilities for that year.

COMMITTEE AMENDMENTS:

The amendments increase the revenues to be distributed from $730 million to an initial $740 million growing to $755 million in FY2002; provide for the distribution of all funds in the "Energy Tax Receipts Property Tax Relief Fund;" and establish the additional distribution of 75% of replacement revenues in excess of $1.425 billion. The amendments also provide for distribution of revenues in correction of errors and distortions, require an initial report of those corrections, and provide for direct payment of certain revenues to counties.

SENATE, No. 30

STATE OF NEW JERSEY

INTRODUCED MARCH 10, 1997

By Senators INVERSO and BUBBA

AN ACT replacing the method of distributing certain funds to municipalities from the taxation by the State of gas and electric public utilities and certain telecommunications companies, and of sales of electricity, natural gas and energy transportation service, establishing the "Energy Tax Receipts Property Tax Relief Fund," and supplementing P.L.1945, c.162 (C.54:10A-1 et seq.) and Title 52 of the Revised Statutes.

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

1. This act shall be known and may be cited as the "Energy Tax Receipts Property Tax Relief Act."

2. a. Commencing July 1, 1997 there is established the "Energy Tax Receipts Property Tax Relief Fund" as a special dedicated fund in the State Treasury into which there shall be credited annually, commencing in State fiscal year 1998, the sum of $730,000,000 from the following: net payments under the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.) from sales and use of energy or utility services, net payments under the Corporation Business Tax Act (1945), P.L.1945, c.162 (C.54:10A-1 et seq.) from gas, electric, and gas and electric public utilities, whether municipal or otherwise, that were subject to tax pursuant to the provisions of P.L.1940, c.5 (C.54:30A-49 et seq.) prior to January 1, 1998, net payments under the Corporation Business Tax Act (1945), P.L.1945, c.162 (C.54:10A-1 et seq.) from telecommunications public utilities that were subject to tax pursuant to the provisions of P.L.1940, c.4 (C.54:30A-16 et seq.) as of April 1, 1997, net payments under P.L.1940, c.5 (C.54:30A-49 et seq.) from sewerage and water corporations, net payments under the "Transitional Energy Facility Assessment Act," P.L. , c. (C.) (now pending before the Legislature as sections 36 through 49 of Senate Bill No. 31 of 1997 or Assembly Bill No. of 1997), and such sums from the General Fund as may be necessary to provide that the annual amount credited to the fund shall equal $730,000,000.

b. Notwithstanding the provisions of P.L.1940, c.4 (C.54:30A-16 et seq.), P.L.1940, c.5 (C.54:30A-49 et seq.) and any other provision

of law concerning the apportionment and distribution by the State of taxes paid by public utilities,

(1) There shall be paid during the State fiscal year 1998 and during each fiscal year thereafter from the "Energy Tax Receipts Property Tax Relief Fund" to the municipalities of the State the sum of $730,000,000.

(2) A portion of the $730,000,000 shall be allocated in a manner that provides that each municipality shall receive an amount not less than the largest annual amount received or to be received by the municipality from:

(a) the distribution of $685,000,000 from the proceeds of the public utilities franchise and gross receipts taxes under P.L.1940, c.4 (C.54:30A-16 et seq.) and P.L.1940, c.5 (C.54:30A-49 et seq.) in calendar year 1994, 1995 or 1996; or

(b) the distribution of $685,000,000, from the proceeds of the public utilities franchise and gross receipts taxes under P.L.1940, c.4 (C.54:30A-16 et seq.) and P.L.1940, c.5 (C.54:30A-49 et seq.) or from taxes and assessments collected in replacement of such taxes as released by the Division of Local Government Services in the Department of Community Affairs as fiscal year 1998 estimated franchise and gross receipts taxes State aid distributions by municipality prior to the certification of apportionment of such funds by the Director of the Division of Taxation.

c. The funds distributed pursuant to paragraph (2) of subsection b. of this section shall be distributed to municipalities on the following schedule: July 15, 35% of the total amount due; August 1, 10% of the total amount due; September 1, 30% of the total amount due; October 1, 15% of the total amount due; November 1, 5% of the total amount due; and December 1, 5% of the total amount due.

3. a. The annual appropriations act for each State fiscal year commencing with fiscal year 1998 shall appropriate and distribute during the fiscal year an amount not less than $730,000,000 from the "Energy Tax Receipts Property Tax Relief Fund" pursuant to the provisions of section 2 of P.L. , c. (C.)(now pending before the Legislature as this bill), for the purposes of that fund.

b. If the provisions of subsection a. of this section are not met on the effective date of an annual appropriations act for the State fiscal year, or if an amendment or supplement to an annual appropriations act for the State fiscal year should violate the provisions of subsection a. of this section, the Director of the Division of Budget and Accounting in the Department of the Treasury shall, not later than five days after the enactment of the annual appropriations act, or an amendment or supplement thereto, that violates the provisions of subsection a. of this section, certify to the Director of the Division of Taxation that the requirements of subsection a. of this section have not

been met.

c. The Director of the Division of Taxation shall, no later than five days after certification by the Director of the Division of Budget and Accounting in the Department of the Treasury pursuant to subsection b. of this section that the provisions of subsection a. of this section have not been met or have been violated by an amendment or supplement to the annual appropriations act, notify all taxpayers that have filed a return under the Corporation Business Tax (1946), P.L.1945, c.162 (C.54:10A-1 et seq.) during the previous calendar year, other than taxpayers that are gas, electric, and gas and electric, or telecommunications public utilities as defined pursuant to subsection (q) of section 4 of P.L.1945, c.162 (C.54:10A-4) pursuant to the amendment to that section 4 made in section 2 of P.L. , c. (now pending before the Legislature as Senate Bill No. 31of 1997 or Assembly No. of 1997), that the taxpayer shall have no liability pursuant to the provisions of P.L.1945, c.162 for any corporation business tax for the taxpayer's current privilege period, notwithstanding any other provision of law to the contrary.

4. Notwithstanding the provisions of P.L.1945, c.162 (C.54:10A-1 et seq.) or any other law to the contrary, for a privilege period of a taxpayer, other than a taxpayer that is a gas, electric, and gas and electric, or telecommunications public utility as defined pursuant to subsection (q) of section 4 of P.L.1945, c.162 (C.54:10A-4) pursuant to the amendment to that section 4 made in section 2 of P.L. , c. (now pending before the Legislature as Senate Bill No. 31 of 1997 or Assembly Bill No. of 1997), in which the taxpayer would otherwise have had a tax liability or minimum tax due under P.L.1945, c.162, during which privilege period the Director of the Division of Budget and Accounting in the Department of the Treasury makes a certification that the provisions of subsection a. of section 3 of P.L. , c. (C.)(now pending before the Legislature as this bill) have not been met or have been violated by an amendment or supplement to the annual appropriations act, there shall be no liability pursuant to the provisions of P.L.1945, c.162 for any such taxpayer's current privilege period.

5. This act shall take effect immediately but shall remain inoperative until July 1, 1997.

STATEMENT

This bill revises the method of distributing certain funds to municipalities from the taxation by the State of gas and electric public utilities and certain telecommunications companies, and of sales of

electricity, natural gas and energy transportation service. The State's current taxation of energy and certain telecommunications providers is anticipated to be revised under a companion bill that will preserve certain revenues for distribution to municipalities under a transition to competitive markets in energy and telecommunications that is to be implemented in this State. This bill will effectively guarantee to municipalities an annual State aid distribution of at least $730,000,000 from revenues from the taxes that will replace the public utilities franchise and gross receipts taxes and unit-based energy taxes.

The bill requires that these replacement revenues be credited to the "Energy Tax Receipts Property Tax Relief Fund," to be established in the State Treasury as a special dedicated fund. Of the $730,000,000, a portion approximating $700,000,000 will be allocated annually to provide each municipality with an amount not less than the largest annual amount it received from the distribution of $685,000,000 from the proceeds of the public utilities franchise and gross receipts taxes and unit-based energy taxes under P.L.1940, c.4 (C.54:30A-16 et seq.) and P.L.1940, c.5 (C.54:30A-49 et seq.) in calendar year 1994, 1995 or 1996, or initially proposed for distribution in 1997. If the appropriation and distributions are not made by the State in this manner the State will forfeit the collection of corporation business tax liabilities from all corporate taxpayers that are not public utilities for that tax year.

The "Energy Tax Receipts Property Tax Relief Act;" replaces method of distributing certain funds guaranteed to municipalities from the State's taxation of energy and telecommunications.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 30

with Senate committee amendments

STATE OF NEW JERSEY

DATED: JUNE 19, 1997

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 30 with amendments.

Senate Bill No. 30, as amended, revises the method of distributing certain funds to municipalities from the taxation by the State of gas and electric public utilities and certain telecommunications companies, and of sales of electricity, natural gas and energy transportation service. The State's current taxation of energy and certain telecommunications providers is anticipated to be revised under a companion bill, Senate Bill No. 31, that will preserve certain revenues for distribution to municipalities under a transition to competitive markets in energy and telecommunications that is to be implemented in this State.

This bill will guarantee to municipalities an annual State aid distribution of at least $740 million in State FY1998, $745 million for FY1999, $750 million for each of FY2000 and FY2001, and $755 million for FY2002 and each fiscal year thereafter from revenues from the taxes that will replace the public utilities gross receipts, franchise and energy unit taxes. If the appropriation and distributions are not made by the State, the State will forfeit the collection of corporation business tax liabilities from all corporate taxpayers that are not public utilities for that tax year.

The bill requires that these replacement revenues be credited to the "Energy Tax Receipts Property Tax Relief Fund," to be established in the State Treasury as a special dedicated fund. A portion of the fund, approximating $702 million, will be distributed annually to provide each municipality with an amount not less than the largest annual amount it received from the distribution of $685,000,000 from the proceeds of the public utilities gross receipts, franchise and energy unit taxes in calendar year 1994, 1995 or 1996, or initially proposed for distribution in 1997, plus some amounts necessary to correct apportionment valuations, distribution values, and some distortions caused by statutory distribution caps.

These funds will be distributed annually as follows: July 15, 35% of the total amount due; August 1, 10% of the total amount due; September 1, 30% of the total amount due; October 1, 15% of the total amount due; November 1, 5% of the total amount due; and

December 1, 5% of the total amount due.

A second portion of the fund, approximating $35 million, will be distributed annually to ensure that municipalities receive at least as much in each fiscal year as they expected to receive from the $685 million FY1998 distribution and the $45 million FY1997 distribution combined. This portion of the fund will be distributed annually on or before June 30.

A third portion of the fund, initially approximating $3 million but growing to approximately $18 million by FY 2002, will be distributed in proportion to, and along with, the distribution of the first portion.

The bill further provides that if in any year replacement tax revenues exceed $1,425,000,000, 75% of that excess will be credited to the "Energy Tax Receipts Property Tax Relief Fund" for distribution to municipalities as additional aid.

As amended and reported, this bill is identical to Assembly Bill No. 2824 (1R) (DiGaetano/Kramer).

COMMITTEE AMENDMENTS:

The committee amended the bill to: increase the revenues guaranteed to be distributed from $730 million to an initial $740 million growing to $755 million in FY2002; provide for the method of distribution of all monies in the new fund; establish the additional distribution of 75% of replacement revenues in excess of $1,425,000,000; provide for distribution of revenues in correction of errors and distortions; require an initial report of those corrections to the Legislature; and provide for the direct payment of certain revenues to certain counties.

FISCAL IMPACT:

Th bill guarantees that in any year municipalities will receive an annual State aid distribution of at least $740 million, growing to $755 million in FY2002, or the State will forfeit the collection of corporation business tax liabilities from all corporate taxpayers that are not public utilities for that year.

OFFICE OF THE GOVERNOR
NEWS RELEASE

CN-004 **TRENTON, NJ 08625**

CONTACT: Jayne O'Connor **R ELEASE:** Tuesday
(609)777-2600 July 22,1997

Gov. Whitman Signs Bill Continuing Municipal Property Tax Revenue

Gov. Christie Whitman today guaranteed that New Jersey municipalities will receive a steady and increasing source of property tax relief when she signed legislation that distributes revenue for municpal aid from the state's new energy tax system. This is the latest action taken by Gov. Whitman to reduce the overall tax burden on New Jersey citizens and to help local officials better control property tax rates.

"Today we are guaranteeing local taxpayers additional relief by providing $3.7 billion over the next five years to help control local property tax rates," said Gov. Whitman. "This legislation will provide municipalities with $740 million in property tax relief in 1998, rising to $755 million a year over five years."

The legislation signed by the Governor today:

- Guarantees steady and rising rates of property tax relief through the year 2002.
- Specifies the distribution of the aid to each New Jersey municipality.
- Increases the amount of municipal aid from the current guaranteed amount of $685 million to a guaranteed $740 million in aid for 1998, increasing to $755 million in 2002.

Today's bill signing follows action taken by Gov. Whitman last week on a piece of companion legislation.

"Last week we gave consumers a 45 percent break in the tax portion of their utility bill. That tax cut will provide energy consumers with a total of $1 billion in savings over the next six years," said Gov. Whitman.

Gov. Whitman last week signed legislation that:

- Eliminated the Gross Receipts and Franchise Tax (GR&FT), levied only on regulated utilities and not independent carriers, because it was a declining and unstable source of revenue.

- Replaced the GR&FT with a combination of the Corporate Business Tax (CBT), a sales tax levied on retail sales of gas and electricity and a temporary Transitional Energy Facilities Assessment (TEFA). The TEFA, which will be phased out over five years, will be levied on transportation, distribution and generating facilities of utilities that currently pay GR&FT.

- Provided for a stable and continuing source of revenue to replace GR&FT -- the revenue phase-out in TEFA will be made up by an increase in sales tax and CBT revenues, collected from all energy providers.

The legislation, **A-2824**, was sponsored by Assembly Members Paul DiGaetano (R-Bergen/Essex/Passaic) and Paul Kramer (R-Mercer/Middlesex) and Senators Peter Inverso (R-Mercer/Middlesex) and Joseph Bubba (R-Essex/Passaic).

Throughout her administration, Gov. Whitman has remained committed to lowering the overall tax burden on New Jersey citizens. She has cut taxes 14 times, including a 30 percent reduction in the personal income tax for most New Jerseyans. The administration has also enacted a number of business tax cuts to spur economic growth and job creation. During Gov. Whitman's term, these policies have helped create more than 185,000 net new jobs.

Gov. Whitman has also provided municipalities with a stable level of state aid, added budget savings and a variety of tools and programs to help local officials control property taxes paid by local residents. In 1996, as a result of these efforts, combined with smart fiscal management by local officials, New Jersey municipalities experienced the third smallest increase in property tax levies in 20 years.

A list of the Governor's initiatives to help municipalities control property tax rates is attached along with a list of each municipality and the amount of property tax relief funding it will receive in FY 1998.

The Whitman Administration

Budget Savings and Tools Provided to Municipalities to Help Them Keep Property Taxes Under Control:

- Signed legislation that reforms the binding arbitration process, providing local government with the tools to control spiraling employment contract costs.

- Signed legislation implementing a state mandate/state pay amendment to the constitution to put an end to the imposition of unfunded mandates on municipalities.

- Streamlined municipal aid programs -- held direct aid unchanged at $1.5 billion, and held municipal aid steady overall.

- Absorbed the cost of the county court takeover, saving municipalities in excess of $250 million in property taxes.

- Enacted a property tax deduction for state income taxes -- generating $100 million in direct property tax relief to New Jersey citizens this year alone.

- Improved management of the State Health Benefit Plan resulting in $97.2 million in savings for municipalities -- which could be directly applied to property tax relief.

- Provided Local Government Budget Review teams through the Department of Treasury to help local officials identify potential cost savings and efficiencies on the local level. The program has performed more than 36 local budget reviews for school districts and municipalities, identifying nearly $100 million in savings and efficiencies.

- Provided municipalities with the "Local Official's and Taxpayer's Guide to Performance Reviews," a manual which provides the framework for public officials and taxpayers to begin internal examinations of their communities to reduce the reliance on property taxes

- Advocated the sharing of services between municipalities wherever possible to improve efficiency while maintaining the same high level of service.

- Supported legislation allowing municipalities the flexibility to manage infrastructure costs through innovative public/private partnerships.

- Increased direct aid to school districts by $398 million -- helping municipalities control costs.

- Enacted legislation to provide $3.7 billion in aid to municipalities -- direct property tax relief -- over the next five years by restructuring utility taxes.

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
ATLANTIC COUNTY			
Absecon City	633,953	635,549	1,596
Atlantic City City	6,118,653	6,134,444	15,791
Brigantine City	584,682	586,188	1,506
Buena Borough	256,979	257,651	672
Buena Vista Township	595,007	596,494	1,487
Corbin City City	53,805	53,947	142
Egg Harbor City	255,266	255,909	643
Egg Harbor Township	5,879,350	5,894,123	14,773
Estell Manor City	188,155	188,627	472
Folsom Borough	126,917	127,238	321
Galloway Township	2,050,137	2,055,261	5,124
Hamilton Township	2,634,559	2,641,404	6,845
Hammonton Town	784,863	786,870	2,007
Linwood City	440,970	442,083	1,113
Longport Borough	119,537	119,851	314
Margate City City	731,447	748,790	17,343
Mullica Township	301,309	302,063	754
Northfield City	466,119	467,300	1,181
Pleasantville City	1,033,431	1,036,087	2,656
Port Republic City	172,342	172,781	439
Somers Point City	578,341	579,830	1,489
Ventnor City	490,101	491,373	1,272
Weymouth Township	254,955	255,602	647
ATLANTIC COUNTY TOTAL	24,750,878	24,829,465	78,587

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
BERGEN COUNTY			
Allendale Borough	1,046,538	1,048,932	2,394
Alpine Borough	396,657	397,609	952
Bergenfield Borough	1,095,801	1,098,541	2,740
Bogota Borough	347,448	348,316	868
Carlstadt Borough	946,770	949,148	2,378
Cliffside Park Borough	649,898	651,522	1,624
Closter Borough	1,464,105	1,466,931	2,826
Cresskill Borough	802,104	803,768	1,664
Demarest Borough	393,681	394,629	948
Dumont Borough	886,666	888,892	2,226
EAST RUTHERFORD BOR	1,365,824	1,369,236	3,412
EDGEWATER BOR	324,083	324,893	810
ELMWOOD PARK BOR	855,654	857,799	2,145
EMERSON BOR	471,746	472,925	1,179
ENGLEWOOD CITY	1,989,846	1,994,818	4,972
ENGLEWOOD CLIFFS BOR	592,323	593,803	1,480
FAIR LAWN BOR	3,075,556	3,083,270	7,714
FAIRVIEW BOR	536,550	537,891	1,341
FORT LEE BOR	1,231,149	1,234,226	3,077
FRANKLIN LAKES BOR	1,743,352	1,746,589	3,237
GARFIELD CITY	976,783	979,238	2,455
GLEN ROCK BOR	774,069	776,016	1,947
HACKENSACK CITY	2,438,182	2,444,275	6,093
HARRINGTON PARK BOR	388,305	389,235	930
HASBROUCK HEIGHTS BOR	815,509	817,547	2,038
HAWORTH BOR	603,811	605,317	1,506
HILLSDALE BOR	1,011,713	1,014,241	2,528
HO HO KUS BOR	289,319	290,042	723
LEONIA BOR	955,290	957,680	2,390
LITTLE FERRY BOR	581,995	583,449	1,454
LODI BOR	825,052	827,131	2,079
LYNDHURST TWP	781,371	783,335	1,964
MAHWAH TWP	4,797,570	4,810,047	12,477

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
MAYWOOD BOR	859,062	861,209	2,147
MIDLAND PARK BOR	379,414	380,370	956
MONTVALE BOR	1,236,046	1,238,867	2,821
MOONACHIE BOR	416,691	417,732	1,041
NEW MILFORD BOR	1,256,592	1,259,752	3,160
NORTH ARLINGTON BOR	822,219	824,282	2,063
NORTHVALE BOR	384,096	385,003	907
NORWOOD BOR	548,794	549,940	1,146
OAKLAND BOR	1,033,681	1,035,862	2,181
OLD TAPPAN BOR	1,377,125	1,433,949	56,824
ORADELL BOR	749,078	751,018	1,940
PALISADES PARK BOR	593,175	594,657	1,482
PARAMUS BOR	2,778,756	2,785,704	6,948
PARK RIDGE BOR	253,931	254,571	640
RAMSEY BOR	1,361,417	1,364,206	2,789
RIDGEFIELD BOR	5,375,557	5,389,116	13,559
RIDGEFIELD PARK VIL	701,376	703,129	1,753
RIDGEWOOD VIL	1,484,429	1,488,154	3,725
RIVER EDGE BOR	814,697	816,735	2,038
RIVER VALE TWP	644,903	646,511	1,608
ROCHELLE PARK TWP	386,612	387,578	966
ROCKLEIGH BOR	79,120	79,320	200
RUTHERFORD BOR	922,064	924,368	2,304
SADDLE BROOK TWP	1,058,005	1,060,654	2,649
SADDLE RIVER BOR	409,458	410,415	957
SOUTH HACKENSACK TWP	321,800	322,604	804
TEANECK TWP	2,257,491	2,263,133	5,642
TENAFLY BOR	1,007,271	1,009,789	2,518
TETERBORO BOR	95,485	95,724	239
UPPER SADDLE RIVER BOR	833,095	835,024	1,929
WALDWICK BOR	2,413,908	2,419,927	6,019
WALLINGTON BOR	368,642	369,570	928
WASHINGTON TWP (BER)	615,064	616,601	1,537
WESTWOOD BOR	792,098	794,079	1,981
WOODCLIFF LAKE BOR	498,086	499,331	1,245

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
WOOD-RIDGE BOR	441,482	442,585	1,103
WYCKOFF TWP	939,404	941,639	2,235
BERGEN COUNTY TOTAL	71,964,844	72,194,399	229,555

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
BURLINGTON COUNTY			
BASS RIVER TWP	84,079	111,392	27,313
BEVERLY CITY	155,701	156,090	389
BORDENTOWN CITY	238,352	238,955	603
BORDENTOWN TWP	600,893	602,396	1,503
BURLINGTON CITY	5,292,148	5,305,519	13,371
BURLINGTON TWP	4,485,063	4,496,343	11,280
CHESTERFIELD TWP	319,248	477,115	157,867
CINNAMINSON TWP	1,616,488	1,620,531	4,043
DELANCO TWP	250,481	251,113	632
DELRAN TWP	867,955	870,126	2,171
EASTAMPTON TWP	329,751	330,575	824
EDGEWATER PARK TWP	450,179	451,304	1,125
EVESHAM TWP	2,312,746	2,318,526	5,780
FIELDSBORO BOR	35,052	35,140	88
FLORENCE TWP	794,062	796,047	1,985
HAINESPORT TWP	323,155	323,964	809
LUMBERTON TWP	1,225,262	1,228,326	3,064
MANSFIELD TWP (BURL)	367,965	501,676	133,711
MAPLE SHADE TWP	1,127,569	1,130,387	2,818
MEDFORD LAKES BOR	191,138	191,628	490
MEDFORD TWP	1,546,776	1,550,642	3,866
MOORESTOWN TWP	1,269,641	1,272,818	3,177
MOUNT HOLLY TWP	708,513	710,293	1,780
MOUNT LAUREL TWP	2,438,557	2,444,697	6,140
NEW HANOVER TWP	231,181	289,384	58,203
NORTH HANOVER TWP	494,166	652,338	158,172
PALMYRA BOR	357,085	357,977	892
PEMBERTON BOR	37,196	37,289	93
PEMBERTON TWP	1,474,630	1,478,314	3,684
RIVERSIDE TWP	503,598	504,861	1,263
RIVERTON BOR	163,035	163,442	407
SHAMONG TWP	256,118	379,890	123,772
SOUTHAMPTON TWP	783,156	1,055,870	272,714

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
SPRINGFIELD TWP (BURL)	373,265	374,198	933
TABERNACLE TWP	298,178	472,417	174,239
WASHINGTON TWP (BURL)	45,787	61,692	15,905
WESTAMPTON TWP	551,240	552,619	1,379
WILLINGBORO TWP	1,638,376	1,642,470	4,094
WOODLAND TWP	95,151	95,393	242
WRIGHTSTOWN BOR	50,325	64,392	14,067
BURLINGTON COUNTY TOTAL	34,383,261	35,598,149	1,214,888

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
CAMDEN COUNTY			
AUDUBON BOR	569,474	570,920	1,446
AUDUBON PARK BOR	16,354	16,395	41
BARRINGTON BOR	401,014	402,017	1,003
BELLMAWR BOR	743,616	745,477	1,861
BERLIN BOR	496,956	498,198	1,242
BERLIN TWP	1,258,977	1,262,170	3,193
BROOKLAWN BOR	132,910	133,243	333
CAMDEN CITY	5,484,654	5,498,368	13,714
CHERRY HILL TWP	5,242,047	5,255,150	13,103
CHESILHURST BOR	79,101	79,307	206
CLEMENTON BOR	225,773	226,340	567
COLLINGSWOOD BOR	624,961	626,528	1,567
GIBBSBORO BOR	209,959	210,496	537
GLOUCESTER CITY	1,576,217	1,580,178	3,961
GLOUCESTER TWP	2,973,404	2,980,838	7,434
HADDON HEIGHTS BOR	581,065	582,517	1,452
HADDON TWP	781,444	783,397	1,953
HADDONFIELD BOR	704,050	705,822	1,772
HI NELLA BOR	49,298	50,011	713
LAUREL SPRINGS BOR	151,429	151,812	383
LAWNSIDE BOR	504,190	505,450	1,260
LINDENWOLD BOR	617,752	619,321	1,569
MAGNOLIA BOR	289,412	290,135	723
MERCHANTVILLE BOR	304,994	305,756	762
MOUNT EPHRAIM BOR	252,300	252,936	636
OAKLYN BOR	209,543	210,067	524
PENNSAUKEN TWP	3,812,151	3,821,677	9,526
PINE HILL BOR	513,323	514,606	1,283
PINE VALLEY BOR	2,089	2,094	5
RUNNEMEDE BOR	567,312	568,730	1,418
SOMERDALE BOR	337,631	338,475	844
STRATFORD BOR	507,374	508,665	1,291
TAVISTOCK BOR	920	922	2

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
VOORHEES TWP	1,667,374	1,671,546	4,172
WATERFORD TWP	803,510	805,519	2,009
WINSLOW TWP	5,689,396	5,703,724	14,328
WOODLYNNE BOR	85,498	85,712	214
CAMDEN COUNTY TOTAL	38,467,472	38,564,519	97,047

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
CAPE MAY COUNTY			
Avalon Borough	440,071	441,188	1,117
Cape May City	318,660	319,476	816
Cape May Point Borough	25,595	25,659	64
Dennis Township	1,480,536	1,484,239	3,703
Lower Township	1,060,444	1,063,104	2,660
Middle Township	3,441,285	3,449,942	8,657
North Wildwood City	378,358	379,356	998
Ocean City City	2,096,864	2,102,354	5,490
Sea Isle City City	312,382	313,178	796
Stone Harbor Borough	231,863	232,461	598
Upper Twp	4,629,890	6,064,447	1,434,557
West Cape May Boro	83,163	83,376	213
West Wildwood Borough	37,754	37,852	98
Wildwood City	868,964	871,204	2,240
Wildwood Crest Borough	335,935	336,805	870
Woodbine Borough	100,472	100,723	251
CAPE MAY COUNTY TOTAL	15,842,236	17,305,364	1,463,128

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
CUMBERLAND COUNTY			
Bridgeton City	818,716	820,816	2,100
Commercial Township	278,831	279,541	710
Deerfield Township	183,014	247,579	64,565
Downe Township	176,981	177,432	451
Fairfield Township	242,943	304,339	61,396
Greenwich Township	42,041	52,087	10,046
Hopewell Township	158,547	194,321	35,774
Lawrence Township	152,856	153,243	387
Maurice River Township	414,067	415,121	1,054
Millville City	2,636,688	2,643,285	6,597
Shiloh Borough	20,235	20,288	53
Stow Creek Township	92,113	92,343	230
Upper Deerfield Township	1,008,728	1,327,138	318,410
Vineland City	3,154,745	3,162,671	7,926
CUMBERLAND COUNTY TOTAL	9,380,505	9,890,204	509,699

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
ESSEX COUNTY			
Bellville Township	1,919,383	1,924,213	4,830
Bloomfield Township	2,160,715	2,166,117	5,402
Caldwell Boro Township	507,863	509,132	1,269
Cedar Grove Township	802,584	804,594	2,010
East Orange Township	2,896,833	2,904,134	7,301
Essex Fells Township	196,286	196,782	496
Fairfield Township	901,997	904,252	2,255
Glen Ridge Township	274,918	275,615	697
Irvington Township	2,023,555	2,028,614	5,059
Livingston Township	2,407,798	2,413,844	6,046
Maplewood Township	1,206,905	1,209,921	3,016
Millburn Township	2,315,899	2,321,697	5,798
Montclair Township	1,992,209	1,997,197	4,988
Newark City	23,886,497	23,947,077	60,580
North Caldwell Township	406,205	407,220	1,015
Nutley Township	1,573,459	1,577,410	3,951
Orange City Township	1,883,870	1,888,590	4,720
Roseland Borough	801,124	803,126	2,002
South Orange Village Township	1,179,815	1,182,766	2,951
Verona Township	741,307	743,159	1,852
West Caldwell Township	1,061,295	1,063,954	2,659
West Orange Township	3,495,291	3,504,028	8,737
ESSEX COUNTY TOTAL	54,635,808	54,773,442	137,634

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
GLOUCESTER COUNTY			
Clayton Borough	362,328	363,248	920
Deptford Township	1,514,995	1,518,786	3,791
East Greenwich Township	1,796,450	1,800,957	4,507
Elk Township	270,193	270,891	698
Franklin Township	1,103,695	1,106,495	2,800
Glassboro Borough	1,267,494	1,324,279	56,785
Greenwich Township	435,234	436,336	1,102
Harrison Township	469,459	470,636	1,177
Logan Township	423,012	447,996	24,984
Mantua Township	996,388	998,881	2,493
Monroe Township	3,324,458	3,332,813	8,355
National Park Borough	358,347	359,243	896
Newfield Borough	76,622	76,822	200
Paulsboro Borough	195,300	195,804	504
Pitman Borough	312,265	313,062	797
South Harrison Township	59,238	84,282	25,044
Swedesboro Borough	109,203	109,484	281
Washington Township	2,019,970	2,025,025	5,055
Wenonah Borough	99,154	99,411	257
West Deptford Township	1,300,945	1,304,196	3,251
Westville Borough	244,657	245,269	612
Woodbury City	727,470	729,312	1,842
Woodbury Heights Borough	198,316	198,825	509
Woolwich Township	396,144	397,135	991
GLOUCESTER COUNTY TOTAL	18,061,337	18,209,188	147,851

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
HUDSON COUNTY			
Bayonne City	3,117,090	3,124,881	7,791
East Newark Borough	90,200	90,427	227
Guttenberg Town	207,321	207,839	518
Harrison Town	5,683,605	6,369,537	685,932
Hoboken City	1,773,704	1,791,537	17,833
Jersey City City	29,283,801	29,360,505	76,704
Kearney Town	15,073,541	15,111,215	37,674
North Bergen Township	2,936,082	2,943,418	7,336
Secaucus Town	1,357,260	1,360,658	3,398
Union City City	1,596,157	1,600,145	3,988
Weehawken Township	518,268	519,563	1,295
West New York Town	1,154,877	1,157,762	2,885
HUDSON COUNTY TOTAL	62,791,906	63,637,487	845,581

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
HUNTERDON COUNTY			
Alexandria Township	188,299	259,032	70,733
Bethlehem Township	152,432	208,894	56,462
Bloomsbury Borough	34,715	34,804	89
Califon Borough	80,425	80,626	201
Clinton Town	106,107	106,372	265
Clinton Township	814,867	816,904	2,037
Delaware Township	262,663	263,320	657
East Amwell Township	223,740	224,305	565
Flemington Borough	225,332	225,914	582
Franklin Township	218,455	219,001	546
Frenchtown Borough	55,960	56,100	140
Glen Gardner Borough	79,346	79,544	198
Hampton Borough	41,472	41,576	104
High Bridge Borough	130,081	130,406	325
Holland Township	2,629,476	2,636,099	6,623
Kingwood Township	178,634	237,779	59,145
Lambertville City	191,712	192,191	479
Lebanon Borough	56,026	83,111	27,085
Lebanon Townshp	2,568,433	2,574,897	6,464
Milford Borough	142,079	142,438	359
Raritan Township	1,943,479	1,948,337	4,858
Readington Township	1,282,615	1,285,825	3,210
Stockton Borough	32,831	32,915	84
Tewksbury Township	480,125	481,326	1,201
Union Township	197,041	298,644	101,603
West Amwell Township	190,814	191,292	478
HUNTERDON COUNTY TOTAL	12,507,159	12,851,652	344,493

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
MERCER COUNTY			
East Windsor Township	3,159,297	3,167,191	7,894
Ewing Township	2,232,125	2,237,703	5,578
Hamilton Township	15,724,308	15,763,620	39,312
Hightstown Borough	267,400	268,068	668
Hopewell Borough	111,167	111,449	282
Hopewell Township	1,487,914	1,491,647	3,733
Lawrence Township	3,302,628	3,310,893	8,265
Pennington Borough	148,560	148,931	371
Princeton Borough	763,605	765,514	1,909
Princeton Township	1,332,133	1,335,468	3,335
Trenton City	4,113,807	4,124,254	10,447
Washington Township	1,382,945	1,386,401	3,456
West Windsor Township	2,141,420	2,146,775	5,355
MERC ER COUNTY TOTAL	36,167,309	36,257,914	90,605

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
MIDDLESEX COUNTY			
Carteret Borough	1,286,890	1,290,116	3,226
Cranbury Township	437,733	438,828	1,095
Dunellen Borough	339,592	340,441	849
East Brunswick Township	2,960,652	2,968,050	7,398
Edison Township	15,683,545	15,723,248	39,703
Helmetta Borough	75,961	76,154	193
Highland Park Borough	512,016	513,305	1,289
Jamesburg Borough	256,636	257,277	641
Metuchen Borough	989,887	992,371	2,484
Middlesex Borough	1,025,055	1,027,669	2,614
Milltown Borough	177,570	178,024	454
Monroe Township	1,878,822	1,883,519	4,697
New Brunswick City	2,046,267	2,051,469	5,202
North Brunswick Township	3,212,742	3,220,773	8,031
Old Bridge Township	3,394,386	3,402,867	8,481
Perth Amboy City	1,623,889	1,628,011	4,122
Piscataway Township	3,771,189	3,780,617	9,428
Plainsboro Township	1,483,721	1,487,432	3,711
Sayreville Borough	9,052,251	9,075,982	23,731
South Amboy City	3,786,349	3,795,812	9,463
South Brunswick Township	5,049,302	5,061,929	12,627
South Plainfield Borough	1,819,163	1,823,709	4,546
South River Borough	307,697	308,466	769
Spotswood Borough	392,876	393,859	983
Woodbridge Township	17,648,659	17,693,020	44,361
MIDDLESEX COUNTY TOTAL	79,212,850	79,412,948	200,098

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
MONMOUTH COUNTY			
Aberdeen Township	824,175	826,234	2,059
Allenhurst Borough	191,683	192,162	479
Allentown Borough	74,332	74,518	186
Asbury Park City	1,028,496	1,031,081	2,585
Atlantic Highlands Borough	237,598	238,203	605
Avon By The Sea Borough	133,040	133,382	342
Belmar Borough	338,985	339,833	848
Bradley Beach Borough	278,810	279,513	703
Brielle Borough	264,208	264,872	664
Colts Neck Township	1,909,057	1,913,854	4,797
Deal Borough	445,213	446,326	1,113
Eatontown Borough	1,025,094	1,027,660	2,566
Englishtown Borough	83,531	83,740	209
Fair Haven Borough	391,465	392,454	989
Farmingdale Borough	69,100	69,273	173
Freehold Borough	618,097	619,646	1,549
Freehold Township	6,637,414	6,654,017	16,603
Hazlet Township	1,218,687	1,221,732	3,045
Highlands Borough	244,419	245,031	612
Holmdel Borough	1,872,156	1,876,836	4,680
Howell Township	7,736,661	7,756,027	19,366
Interlaken Borough	104,639	104,902	263
Keansburg Borough	382,946	383,905	959
Keyport Borough	397,050	398,070	1,020
Little Silver Borough	526,984	528,301	1,317
Loch Arbor Village	29,631	29,707	76
Long Branch City	1,768,289	1,772,724	4,435
Manalapan Township	3,549,880	3,558,757	8,877
Manasquan Borough	366,843	367,764	921
Marlboro Township	1,945,395	1,950,259	4,864
Matawan Borough	1,363,926	1,367,458	3,532
Middletown Township	5,165,268	5,178,225	12,957
Millstone Township	803,303	805,313	2,010

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
Monmouth Beach Borough	272,948	285,068	12,120
Neptune Township	2,636,863	2,643,632	6,769
Neptune City Borough	347,185	348,052	867
Ocean Township	2,003,137	2,008,143	5,006
Oceanport Borough	436,017	437,108	1,091
Red Bank Borough	1,711,355	1,744,414	33,059
Roosevelt Borough	55,931	56,071	140
Rumson Borough	646,016	647,630	1,614
Sea Bright Borough	143,596	143,957	361
Sea Girt Borough	170,869	171,296	427
Shrewsbury Borough	359,789	360,688	899
Shrewsbury Township	38,778	38,876	98
South Belmar Borough	86,119	86,338	219
Spring Lake Borough	296,552	297,307	755
Spring Lake Heaghts Borough	340,392	341,247	855
Tinton Falls Borough	1,255,128	1,258,265	3,137
Union Beach Borough	466,248	467,427	1,179
Upper Freehold Township	483,824	485,035	1,211
Wall Township	2,626,162	3,431,837	805,675
West Long Beach Borough	608,212	609,786	1,574
MONMOUTH COUNTY TOTAL	57,011,496	57,993,956	982,460

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
MORRIS COUNTY			
Boonton Town	469,252	470,455	1,203
Boonton Township	182,059	182,514	455
Butler Borough	814,374	816,411	2,037
Chatham Borough	457,931	459,075	1,144
Chatham Township	817,907	819,951	2,044
Chester Borough	127,752	128,071	319
Chester Township	858,662	860,808	2,146
Denville Township	1,658,383	1,662,532	4,149
Dover Town	546,173	547,610	1,437
East Hanover Township	2,757,328	2,764,230	6,902
Florham Park Borough	927,642	929,961	2,319
Hanover Township	1,512,935	1,516,715	3,780
Harding Township	437,355	438,448	1,093
Jefferson Township	1,674,237	1,709,458	35,221
Kinnelon Borough	485,215	486,429	1,214
Lincoln Park Borough	537,545	538,908	1,363
Madison Borough	486,418	487,634	1,216
Mendham Borough	485,635	486,851	1,216
Mendham Township	448,811	449,933	1,122
Mine Hill Township	189,563	190,039	476
Montville Township	2,096,008	2,101,370	5,362
Morris Township	1,687,366	1,691,583	4,217
Morris Plains Borough	469,032	470,204	1,172
Morristown Town	2,081,925	2,087,147	5,222
Mountain Lakes Borough	390,437	391,418	981
Mount Arlington Borough	266,192	270,586	4,394
Mount Olive Township	1,424,585	1,428,156	3,571
Netcong Borough	239,103	239,711	608
Parsippany Troy Hills Township	2,659,745	2,666,393	6,648
Long Hill [Passaic] Township	1,324,511	1,327,822	3,311
Pequonnock Township	877,796	879,992	2,196
Randolph Township	1,355,141	1,358,529	3,388
Riverdale Borough	354,726	355,612	886

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
Rockaway Borough	315,273	316,075	802
Rockaway Township	928,013	930,360	2,347
Roxbury Township	1,394,872	1,398,359	3,487
Victory Gardens Boro	24,357	24,419	62
Washington Twp	1,005,063	1,007,576	2,513
Wharton Boro	395,174	396,168	994
MORRIS COUNTY TOTAL	35,164,496	35,287,513	123,017

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
OCEAN COUNTY			
Barnegat Township	725,373	727,187	1,814
Barnegat Light Borough	82,814	83,023	209
Bay Head Borough	166,147	166,565	418
Beach Haven Borough	220,862	221,415	553
Beechwood Borough	401,763	402,792	1,029
Berkeley Township	4,036,287	4,046,395	10,108
Brick Township	3,750,458	3,759,844	9,386
Dover Township	6,789,941	6,806,940	16,999
Eagleswood Township	170,373	170,803	430
Harvey Cedars Borough	103,243	103,508	265
Island Heights Borough	91,703	91,937	234
Jackson Township	2,370,089	2,376,017	5,928
Lacey Township	9,593,754	10,879,655	1,285,901
Lakehurst Borough	135,407	135,746	339
Lakewood Township	3,115,676	3,123,463	7,787
Lavallette Borough	164,850	165,265	415
Little Egg Harbor Township	1,018,598	1,021,174	2,576
Long Beach Township	660,317	661,988	1,671
Manchester Township	2,237,393	2,242,983	5,590
Mantoloking Borough	144,143	144,507	364
Ocean Township	533,614	534,971	1,357
Ocean Gate Borough	98,909	99,165	256
Pine Beach Borough	180,469	180,925	456
Plumstead Township	387,385	388,354	969
Point Pleasant Borough	899,415	901,705	2,290
Point Pleasant Beach Borough	552,961	554,365	1,404
Seaside Heights Borough	132,721	133,068	347
Seaside Park Borough	201,870	202,385	515
Ship Bottom Borough	241,834	242,457	623
South Toms River Borough	182,668	183,134	466
Stafford Township	2,512,552	2,518,930	6,378
Surf City Borough	160,704	161,118	414
Tuckerton Boro	274,169	274,866	697

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
OCEAN COUNTY TOTAL	42,338,462	43,706,650	1,368,188

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
PASSAIC COUNTY			
Bloomingdale Borough	343,418	344,277	859
Clifton City	5,473,353	5,487,119	13,766
Haledon Borough	405,164	406,178	1,014
Hawthorne Borough	1,029,927	1,032,511	2,584
Little Falls Township	920,030	922,329	2,299
North Haledon Borough	390,934	391,915	981
Passaic City	2,102,708	2,107,992	5,284
Paterson City	5,016,815	5,029,406	12,591
Pompton Lakes Borough	588,421	589,899	1,478
Prospect Park Borough	141,483	141,838	355
Ringwood Borough	1,452,798	1,456,418	3,620
Totowa Borough	1,059,769	1,062,424	2,655
Wanaque Borough	548,692	550,071	1,379
Wayne Township	3,260,791	3,268,939	8,148
West Milford Borough	1,751,733	1,755,829	4,096
West Paterson Borough	469,163	470,335	1,172
PASSAIC COUNTY TOTAL	24,955,199	25,017,480	62,281

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
SALEM COUNTY			
Alloway Township	231,287	314,418	83,131
Carney's Point Township	423,909	487,337	63,428
Elmer Borough	59,747	59,898	151
Elsinboro Township	95,178	95,419	241
Lower Alloway Creek Township	7,035,727	7,053,305	17,578
Mannington Township	172,078	209,317	37,239
Oldmans Township	199,995	200,495	500
Penn's Grove Borough	217,056	217,615	559
Pennsville Township	3,123,232	3,952,058	828,826
Pilesgrove Township	391,878	392,857	979
Pittsgrove Township	379,937	502,901	122,964
Quinton Township	265,458	266,126	668
Salem City	428,266	429,380	1,114
Upper Pittsgrove Township	311,302	410,726	99,424
Woodstown Borough	127,714	128,041	327
SALEM COUNTY TOTAL	13,462,764	14,719,893	1,257,129

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
SOMERSET COUNTY			
Bedminster Township	847,033	849,154	2,121
Bernards Township	1,758,379	1,762,777	4,398
Bernardsville Borough	642,094	643,699	1,605
Bound Brook Borough	529,217	530,544	1,327
Branchburg Township	2,950,670	2,958,052	7,382
Bridgewater Township	4,745,477	4,757,342	11,865
Far Hills Borough	63,547	63,706	159
Franklin Township	3,338,605	3,346,956	8,351
Green Brook Township	622,911	624,469	1,558
Hillsborough Township	2,623,535	2,630,100	6,565
Manville Borough	486,136	487,351	1,215
Millstone Borough	60,476	60,627	151
Montgomery Township	1,341,580	1,344,938	3,358
North Plainfield Borough	849,587	851,710	2,123
Peapack Gladstone Borough	245,484	246,098	614
Raritan Borough	425,741	426,806	1,065
Rocky Hill Borough	54,455	54,591	136
Somerville Borough	1,010,945	1,013,491	2,546
South Bound Brook Borough	242,314	242,919	605
Warren Township	1,291,790	1,295,022	3,232
Watchung Borough	608,488	610,009	1,521
SOMERSET COUNTY TOTAL	24,738,464	24,800,361	61,897

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
SUSSEX COUNTY			
Andover Borough	117,721	118,016	295
Andover Township	290,494	291,220	726
Branchville Borough	27,134	27,202	68
Byram Township	358,485	359,381	896
Frankford Township	354,907	355,802	895
Franklin Borough	499,837	501,087	1,250
Fredon Township	189,242	189,715	473
Green Township	127,582	127,901	319
Hamburg Borough	143,245	143,604	359
Hampton Township	303,525	304,284	759
Hardyston Township	387,270	388,238	968
Hopatcong Borough	450,161	451,291	1,130
Lafayette Township	89,681	135,281	45,600
Montague Township	233,083	233,656	573
Newton Town	733,834	735,671	1,837
Ogdensburg Borough	62,963	63,121	158
Sandyston Township	117,021	151,517	34,496
Sparta Township	837,471	839,564	2,093
Stanhope Borough	109,440	109,714	274
Stillwater Township	202,148	202,654	506
Sussex Borough	96,522	96,764	242
Vernon Township	1,532,869	1,536,675	3,806
Walpack Township	36,109	36,201	92
Wantage Township	466,450	467,583	1,133
SUSSEX COUNTY TOTAL	7,767,194	7,866,142	98,948

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
UNION COUNTY			
Berkeley Heights Township	939,695	942,061	2,366
Clark Township	1,073,299	1,076,024	2,725
Cranford Township	2,383,778	2,389,778	6,000
Elizabeth City	11,679,879	11,710,086	30,207
Fanwood Borough	647,055	648,692	1,637
Garwood Borough	275,800	276,495	695
Hillside Township	1,516,754	1,520,589	3,835
Kenilworth Borough	716,681	718,484	1,803
Linden City	19,467,201	19,515,889	48,688
Mountainside Borough	609,705	632,219	22,514
New Providence Borough	991,057	993,552	2,495
Plainfield City	2,310,247	2,316,027	5,780
Rahway City	1,469,518	1,473,218	3,700
Roselle Borough	1,100,176	1,102,947	2,771
Roselle Park Borough	570,499	571,944	1,445
Scotch Plains Township	1,659,540	1,663,688	4,148
Springfield Township	1,198,676	1,201,695	3,019
Summit City	2,956,159	2,963,548	7,389
Union Township	3,698,238	3,707,593	9,355
Westfield Town	2,018,830	2,023,928	5,098
Winfield Township	37,765	37,862	97
UNION COUNTY TOTAL	57,320,552	57,486,319	165,767

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
WARREN COUNTY			
Allamuchy Township	318,262	320,383	2,121
Alpha Borough	129,703	130,027	324
Belvidere Town	405,356	406,371	1,015
Blairstown Township	2,865,164	2,872,379	7,215
Franklin Township	207,471	207,991	520
Frelinghuysen Township	106,479	147,097	40,618
Greenwich Township	180,215	283,139	102,924
Hackettstown Town	427,107	428,181	1,074
Hardwick Township	77,983	101,484	23,501
Harmony Township	126,367	179,454	53,087
Hope Township	121,274	160,773	39,499
Independence Township	218,329	218,875	546
Knowlton Township	162,152	220,192	58,040
Liberty Township	134,066	134,401	335
Lopatcong Township	927,212	929,532	2,320
Mansfield Township	571,188	753,924	182,736
Oxford Township	134,122	134,458	336
Pahaquarry Township	10,777	10,804	27
Phillipsburg Town	707,515	709,303	1,788
Pohatcong Townahip	250,839	251,466	627
Washington Borough	362,491	363,406	915
Washington Township	419,461	420,510	1,049
White Township	212,275	212,805	530
WARREN COUNTY TOTAL	9,075,808	9,596,955	521,147

Municipality	1997 Certified Total Fran & Gross Receipts $730 M	1998 Total Distribution $740 M	Growth At $740 M
STATE TOTAL	730,000,000	740,000,000	10,000,000