

40:48-1.3

LEGISLATIVE HISTORY CHECKLIST  
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NJSA: 40:48-1.3

(Parking tax--  
include additional  
municipalities)

LAWS OF: 1991

CHAPTER: 288

Bill No: A1332

Sponsor(s): Kenny and Menendez

Date Introduced: Pre-filed

Committee: Assembly: Municipal Government

Senate: -----

Amended during passage: Yes      Amendments during passage  
denoted by asterisks.

Date of Passage: Assembly: December 17, 1990

Senate: July 29, 1991

Date of Approval: September 20, 1991

Following statements are attached if available:

Sponsor statement: Yes

Committee Statement: Assembly: Yes

Senate: No

Fiscal Note: Yes

Veto Message: No

Message on signing: No

Following were printed:

Reports: No

Hearings: No

KBG/SLJ

P.L.1991, CHAPTER 288, *approved September 20, 1991*  
1991 Assembly No. 1332 (*First Reprint*)

1 AN ACT authorizing certain municipalities to impose certain  
2 taxes, <sup>1</sup>and amending<sup>1</sup> and supplementing P.L.1970, c.326  
3 (C.40:48C-1 et seq.).  
4

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

7 <sup>1</sup>1. Section 8 of P.L.1970, c.326 (C.40:48C-8) is amended to  
8 read as follows:

9 8. No tax shall be imposed under any ordinance adopted  
10 pursuant to this article with respect to parking services provided  
11 on or after [January 1, 1990] December 31, 1999.<sup>1</sup>  
12 (cf: P.L.1988, c.3, s.3)

13 <sup>1</sup>[1.] 2.<sup>1</sup> Any municipality located in a county of the first class  
14 with a population density exceeding 10,000 persons per square  
15 mile, according to the latest federal decennial census is hereby  
16 authorized and empowered to enact an ordinance imposing the  
17 tax provided for in Article 3 (Parking Tax) of the "Local Tax  
18 Authorization Act," P.L.1970, c.326 (C.40:48C-6 et seq.) on any  
19 facility situated entirely within its borders, or on any portion of a  
20 facility situated within its borders, but which, in part, is also  
21 situated in a contiguous municipality which has enacted an  
22 ordinance imposing the tax provided for in Article 3 (Parking Tax)  
23 of the "Local Tax Authorization Act," P.L.1970, c.326  
24 (C.40:48C-6 et seq.).

25 <sup>1</sup>[2. An ordinance enacted pursuant to this act shall not take  
26 effect any earlier than January 1 next following the effective  
27 date of this act.]<sup>1</sup>

28 3. This act shall take effect immediately.  
29  
30

31 LOCAL TAXATION  
32

33 Extends expiration date of parking tax ordinances under "Local  
34 Tax Authorization Act" to ~~December 31, 1999~~, and authorizes  
35 certain municipalities to impose parking taxes.

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:  
<sup>1</sup> Assembly AMG committee amendments adopted March 19, 1990.

ASSEMBLY, No. 1332  
STATE OF NEW JERSEY

Introduced Pending Technical Review by Legislative Counsel  
PRE-FILED FOR INTRODUCTION IN THE 1990 SESSION

By Assemblymen KENNY and MENENDEZ

*AN ACT* authorizing certain municipalities to impose certain taxes, and supplementing P.L.1970, c.326 (C.40:48C-1 et seq.).

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

1. Any municipality located in a county of the first class with a population density exceeding 10,000 persons per square mile, according to the latest federal decennial census is hereby authorized and empowered to enact an ordinance imposing the tax provided for in Article 3 (Parking Tax) of the "Local Tax Authorization Act," P.L.1970, c.326 (C.40:48C-6 et seq.) on any facility situated entirely within its borders, or on any portion of a facility situated within its borders, but which, in part, is also situated in a contiguous municipality which has enacted an ordinance imposing the tax provided for in Article 3 (Parking Tax) of the "Local Tax Authorization Act," P.L.1970, c.326 (C.40:48C-6 et seq.).

2. An ordinance enacted pursuant to this act shall not take effect any earlier than January 1 next following the effective date of this act

3. This act shall take effect immediately.

STATEMENT

This bill would allow every municipality located in Hudson County to enact an ordinance imposing a parking tax as set forth in Article 3 of the "Local Tax Authorization Act," P.L.1970, c.326 (C.40:48C-6 et seq.) on any facility located entirely within its borders, or on any part of a facility within its borders which is also situated in part in a contiguous municipality which has also enacted an ordinance imposing the tax.

LOCAL TAXATION

Authorizes certain municipalities to impose certain taxes.

ASSEMBLY MUNICIPAL GOVERNMENT COMMITTEE

STATEMENT TO

**ASSEMBLY, No. 1332**

with committee amendments

**STATE OF NEW JERSEY**

DATED: MARCH 19, 1990

The Assembly Municipal Government Committee favorably reports Assembly Bill No. 1332 with Assembly committee amendments.

This bill would allow every municipality located in Hudson County to enact an ordinance imposing a parking tax as set forth in Article 3 of the "Local Tax Authorization Act," P.L.1970, c.326 (C.40:48C-6 et seq.) on any facility located entirely within its borders, or on any part of a facility within its borders which is also situated in part in a contiguous municipality which has also enacted an ordinance imposing the tax. Under the current law only Newark, Jersey City and Elizabeth were permitted to impose a parking tax under the "Local Tax Authorization Act."

The committee amended the bill to insert a section extending the expiration date of the parking tax provision of the "Local Tax Authorization Act" from January 1, 1990 to December 31, 1999. The committee also amended the bill to delete the provision requiring that a new parking tax ordinance not take effect until January 1 of the year next following enactment of this bill. Therefore, any parking tax ordinance enacted pursuant to this bill, as amended, could take effect immediately.

This bill has been pre-filed for introduction in the 1990 session pending technical review. As reported, the bill includes the changes required by technical review which has been performed.

ADOPTED

MAK 1 3 1990

ASSEMBLY AMG COMMITTEE

AMENDMENTS

to

ASSEMBLY, No. 1332

(Sponsored by Assemblymen Kenny and Menendez)

REPLACE THE TITLE TO READ:

AN ACT authorizing certain municipalities to impose certain taxes, <sup>1</sup>and amending<sup>1</sup> and supplementing P.L.1970, c.326 (C.40:48C-1 et seq.).

INSERT NEW SECTION 1 AS FOLLOWS:

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

8. No tax shall be imposed under any ordinance adopted pursuant to this article with respect to parking services provided on or after <sup>1</sup>[January 1, 1990] December 31, 1999<sup>1</sup>.

(cf: P.L.1988, c.3, s.3)

RENUMBER SECTION 1 AS SECTION 2:

OMIT SECTION 2 IN ITS ENTIRETY:

REPLACE SYNOPSIS TO READ:

Extends expiration date of parking tax ordinances under "Local Tax Authorization Act" to December 31, 1999; and authorizes certain municipalities to impose parking taxes.

[FIRST REPRINT]  
ASSEMBLY, No. 1332

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1990 SESSION

By Assemblymen KENNY and MENEDEZ

1 AN ACT authorizing certain municipalities to impose certain  
2 taxes, <sup>1</sup>and amending<sup>1</sup> and supplementing P.L.1970, c.326  
3 (C.40:48C-1 et seq.).  
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5 BE IT ENACTED by the Senate and General Assembly of the  
6 State of New Jersey:

7 <sup>1</sup>1. Section 8 of P.L.1970, c.326 (C.40:48C-8) is amended to  
8 read as follows:

9 8. No tax shall be imposed under any ordinance adopted  
10 pursuant to this article with respect to parking services provided  
11 on or after [January 1, 1990] December 31, 1999.<sup>1</sup>  
12 (cf: P.L.1988, c.3, s.3)

13 <sup>1</sup>[1.] 2.<sup>1</sup> Any municipality located in a county of the first class  
14 with a population density exceeding 10,000 persons per square  
15 mile, according to the latest federal decennial census is hereby  
16 authorized and empowered to enact an ordinance imposing the  
17 tax provided for in Article 3 (Parking Tax) of the "Local Tax  
18 Authorization Act." P.L.1970, c.326 (C.40:48C-6 et seq.) on any  
19 facility situated entirely within its borders, or on any portion of a  
20 facility situated within its borders. but which, in part, is also  
21 situated in a contiguous municipality which has enacted an  
22 ordinance imposing the tax provided for in Article 3 (Parking Tax)  
23 of the "Local Tax Authorization Act," P.L.1970, c.326  
24 (C.40:48C-6 et seq.).

25 <sup>1</sup>[2. An ordinance enacted pursuant to this act shall not take  
26 effect any earlier than January 1 next following the effective  
27 date of this act.]<sup>1</sup>

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34 Tax Authorization Act" to December 31, 1999, and authorizes  
35 certain municipalities to impose parking taxes.

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:

<sup>1</sup> Assembly AMG committee amendments adopted March 19, 1990.

LEGISLATIVE FISCAL ESTIMATE TO

[FIRST REPRINT]

ASSEMBLY, No. 1332

STATE OF NEW JERSEY

DATED: July 16, 1990

Assembly Bill No. 1332(1R) allows every municipality located in Hudson County to enact an ordinance imposing a parking tax as set forth in the "Local Tax Authorization Act," P.L.1970, c.326 on any facility located entirely within its borders, or on any part of a facility within its borders which is also situated in part in a contiguous municipality which has also enacted an ordinance imposing the tax. Under the current law, only Newark, Jersey City, and Elizabeth are permitted to impose a parking tax, not to exceed 15 percent, under the "Local Tax Authorization Act." The bill also extends the expiration date of the parking tax provision of the "Local Tax Authorization Act" from January 1, 1990 to December 31, 1999.

The Office of Legislative Services (OLS) states that the enactment of this bill will have no fiscal impact on the State. The bill will raise additional revenues for municipalities which impose parking taxes under the provisions of the bill. However, there is no readily available information to estimate either how many municipalities in Hudson County will enact ordinances imposing the parking tax or the amount of the revenues that will be realized.

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67.