

40:48C-19

**LEGISLATIVE HISTORY CHECKLIST**  
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**NJSA:** 40:48C-19

(Local Tax  
Authorization)

**LAWS OF:** 1990

**CHAPTER:** 9

**Bill No:** S2076

**Sponsor(s):** Lipman

**Date Introduced:** Pre-filed

**Committee: Assembly:** Municipal Government

**Senate:** County & Municipal Government

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

**Date of Passage: Assembly:** March 22, 1990

**Senate:** February 15, 1990

**Date of Approval:** April 11, 1990

**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

(over)

See newspaper clipping--atteched:

"Tax clout boosted for cities," 4-12-90 Star Ledger

**KBG/SLJ**

[FIRST REPRINT]  
SENATE, No. 2076

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1990 SESSION

By Senator LIPMAN

1 AN ACT to amend the "Local Tax Authorization Act," approved  
2 December 23, 1970 (P.L.1970, c.326, C.40:48C-1 et seq.) as  
3 said short title was amended by P.L.1981, c.507<sup>1</sup>, and repealing  
4 section 1 of P.L.1981, c.433<sup>1</sup>.

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

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

10 19. No tax shall be imposed under any ordinance adopted  
11 pursuant to this article with respect to services performed prior  
12 to January 1, 1971, or in a calendar quarter prior to that in which  
13 the ordinance is adopted or on or after January 1, [1990] 1994,  
14 but any such ordinance shall remain in effect with respect to the  
15 right of the municipality to receive reports and enforce and  
16 collect taxes due thereunder for any period prior to January 1,  
17 [1990] 1994.

18 (cf: P.L.1988, c.3, s.1)

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

21 5. No tax shall be imposed under any ordinance adopted  
22 pursuant to this article with respect to alcoholic beverages  
23 delivered to a taxpayer on or after January 1, [1990] 1994.

24 (cf: P.L.1988, c.3, s.2)

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

27 8. No tax shall be imposed under any ordinance adopted  
28 pursuant to this article with respect to parking services provided  
29 on or after January 1, [1990] 1994.

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

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

33 <sup>1</sup>1. Any municipality having a population in excess of [300,000]  
34 200,000 hereinafter referred to as "municipality," is hereby  
35 authorized and empowered to enact an ordinance or ordinances  
36 imposing any of the taxes hereinafter provided for at the rates  
37 and in the manner hereinafter provided.<sup>1</sup>

38 (cf: P.L.1981, c.462, s.38)

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> Senate floor amendments adopted January 25, 1990.

1       <sup>1</sup>5. Section 1 of P.L.1981, c.433 (C.40:48C-1.1) is repealed.<sup>1</sup>  
2       <sup>1</sup>[4.] 6.<sup>1</sup> This act shall take effect immediately and shall be  
3 retroactive to December 31, 1989.

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6

LOCAL TAXATION

7

8 Extends expiration date of "Local Tax Authorization Act" to  
9 January 1, 1994, and reduces qualifying population limit.

## STATE OF NEW JERSEY

Introduced Pending Technical Review by Legislative Counsel

PRE-FILED FOR INTRODUCTION IN THE 1990 SESSION

By Senator LIPMAN

1 AN ACT to amend the "Local Tax Authorization Act," approved  
2 December 23, 1970 (P.L.1970, c.326, C.40:48C-1 et seq.) as  
3 said short title was amended by P.L.1981, c.507.  
4

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

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

9 19. No tax shall be imposed under any ordinance adopted  
10 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  
12 the ordinance is adopted or on or after January 1, [1990] 1994,  
13 but any such ordinance shall remain in effect with respect to the  
14 right of the municipality to receive reports and enforce and  
15 collect taxes due thereunder for any period prior to January 1,  
16 [1990] 1994.

17 (cf: P.L.1988, c.3, s.1)

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

20 5. No tax shall be imposed under any ordinance adopted  
21 pursuant to this article with respect to alcoholic beverages  
22 delivered to a taxpayer on or after January 1, [1990] 1994.

23 (cf: P.L.1988, c.3, s.2)

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

26 8. No tax shall be imposed under any ordinance adopted  
27 pursuant to this article with respect to parking services provided  
28 on or after January 1, [1990] 1994.

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

30 4. This act shall take effect immediately and shall be  
31 retroactive to December 31, 1989.  
32  
33

## STATEMENT

34  
35  
36 This bill extends the expiration date of the "Local Tax  
37 Authorization Act," P.L.1970, c.326 (C.40:48C-1 et seq.) from  
38 January 1, 1990 to January 1, 1994. That act permits any

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

Matter underlined thus is new matter.

1 municipality with a population in excess of 300,000 to enact  
2 ordinances imposing certain taxes, including a liquor tax, a  
3 parking tax, and a payroll tax. In addition, any municipality with  
4 a population between 220,000 and 300,000 or any municipality  
5 with a population between 100,000 to 125,000 which shares a  
6 parking lot with a contiguous municipality which is empowered to  
7 impose a parking tax, are authorized to enact parking taxes.

8

9

10

## LOCAL TAXATION

11

12 Extends expiration date of "Local Tax Authorization Act" to  
13 January 1, 1994.

ASSEMBLY MUNICIPAL GOVERNMENT COMMITTEE

STATEMENT TO

[FIRST REPRINT]

SENATE, No. 2076

STATE OF NEW JERSEY

DATED: MARCH 19, 1990

The Assembly Municipal Government Committee favorably reports Senate Bill No. 2076 [1R].

This bill extends the expiration date of the "Local Tax Authorization Act," P.L.1970, c.326 (C.40:48C-1 et seq.) from January 1, 1990 to January 1, 1994. The bill also changes from 300,000 to 200,000 the minimum population that a municipality must attain before being authorized to enact an ordinance imposing the taxes provided for by the "Local Tax Authorization Act." The "Local Tax Authorization Act," in its current form, 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.

The bill also repeals P.L.1981, c.433, s.1 (C.40:48C-1.1), which permits a municipality with a population of less than 300,000 but more than 220,000 to enact an ordinance imposing a parking tax under the "Local Tax Authorization Act." This section is made superfluous by the change in the minimum population requirement in section 4 of the bill.

SENATE COUNTY AND MUNICIPAL  
GOVERNMENT COMMITTEE

STATEMENT TO

SENATE, No. 2076

STATE OF NEW JERSEY

DATED: JANUARY 18, 1990

The Senate County and Municipal Government Committee reports favorably Senate Bill 2076.

Senate Bill No. 2076 extends the expiration date of the "Local Tax Authorization Act," P.L.1970, c.326 (C.40:48C-1 et seq.) from January 1, 1990 to January 1, 1994. 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, municipalities with a population between 220,000 and 300,000, and municipalities with a population between 100,000 and 125,000 that share a parking lot with a contiguous municipality which is empowered to impose a parking tax, are authorized to enact parking taxes.

This bill was 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.





# OFFICE OF THE GOVERNOR

## NEWS RELEASE

**CN-001**  
**Contact:**

Emma Byrne  
609/292-8956

**TRENTON, N.J. 08625**

**Release:** Wednesday  
April 11, 1990

### ADVISORY

Governor Jim Florio today signed the following bill:

S 2076/A 2558, sponsored by Senator Wynona Lipman/Assemblyman Jackie Mattison

This bill extends, until January 1, 1994, the Local Tax Authorization Act under which certain municipalities - Newark, Jersey City and Elizabeth - can collect local taxes. The bill also reduces the qualifying population limits.

The current law authorizes municipalities with populations over 300,000 to impose parking, payroll and alcoholic beverage taxes. Newark is the only municipality that meets the criteria, and it has municipal ordinances which impose parking and payroll taxes. The current law also authorizes municipalities with populations between 220,000 and 300,000 to impose a parking tax. Jersey City meets this criteria and imposes a parking tax. The City of Elizabeth is specifically permitted to share in the parking tax revenue collected at Newark International Airport, even though it does not meet the general population criteria because the airport lots extend into Elizabeth.

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