

6/4/87

40:486-6

LEGISLATIVE HISTORY CHECKLIST

NJSA: 40:48G-6 (Parking lots-- municipal tax-- various amendments)

CHAPTER 21

Laws Of: 1987

Bill No: S2066

Sponsor(s): Lesniak

Date Introduced: April 21, 1986

Committee: Assembly: Appropriations; Municipal Government

Senate: County and Municipal Government

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

Date of Passage: Assembly: December 15, 1986

Senate: July 31, 1986

Date of Approval: January 27, 1987

Following statements are attached if available:

Sponsor statement: Yes Attached: Senate amendments adopted 7-17-86 (with statement)

Committee statement: Assembly Yes 9/29/84 & 12/8/86

Senate Yes

Fiscal Note: No

Veto Message: No

Message on Signing: Yes

Following were printed:

Reports: No

Hearings: No



1-27-87 87

[THIRD OFFICIAL COPY REPRINT]

SENATE, No. 2066

STATE OF NEW JERSEY

INTRODUCED APRIL 21, 1986

By Senator LESNIAK

Referred to Committee on County and Municipal Government

AN ACT authorizing certain municipalities to impose certain taxes\*\*[,]\*\* and\*\* amending \*\*[P. L. 1981, c. 433]\*\* and \* [supplementing]\* \*\*supplementing\*\* P. L. 1970, c. 326 \*(C. 40:48C-1 et seq.)\*.

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

1 \*\*\*[1. Section 1 of P. L. 1981, c. 433 (C. 40:48C-1.1) is amended  
2 to read as follows:

3 1. Any municipality having a population of less than 300,000 but  
4 in excess of [220,000] *100,000 according to the latest federal*  
5 *decennial census*, is authorized and empowered to enact an ordi-  
6 nance imposing the tax provided for in Article 3 (Parking Tax) of  
7 the "Local Tax Authorization Act," P. L. 1970, c. 326 (C. 40:48C-6  
8 et seq.) at the rates and in the manner therein provided.]\*\*\*

1 \* [2. (New section) Where a parking facility is physically situ-  
2 ated in two contiguous municipalities which have enacted ordinances  
3 pursuant to section 1 of P. L. 1981, c. 433 (C. 40:48C-1.1) or section  
4 6 of P. L. 1970, c. 326 (C. 40:48C-6), or both, the taxpayer shall  
5 provide each municipality with its pro rata share of the tax  
6 revenues collected, to be calculated by multiplying the percentage  
7 of the total land area covered by the parking facility situated  
8 within the boundaries of each municipality by the total tax revenues  
9 generated by the parking facility.]\*

1 \* \*\* [2.]\*\*\* \*\*1.\*\*\* Section 6 of P. L. 1970, c. 326 (C. 40:48C-6)  
2 is amended to read as follows:

**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 printed in italics *thus* is new matter.

Matter enclosed in asterisks or stars has been adopted as follows:

\*—Senate committee amendments adopted May 19, 1986.

\*\*—Senate amendments adopted July 17, 1986.

\*\*\*—Assembly committee amendments adopted December 8, 1986.

3 6. Any municipality is hereby authorized and empowered to enact  
 4 an ordinance imposing in any such municipality a tax, not to exceed  
 5 15%, on fees for parking, garaging, or storing of motor vehicles,  
 6 other than parking in a garage which is part of premises occupied  
 7 solely as a private one- or two-family dwelling. *For the purposes*  
 8 *of this act, \*\*\*in the case where any parking facility situated within*  
 9 *two contiguous municipalities authorized under section 1 of P. L.*  
 10 *1970, c. 326 (C. 49:48C-1) and section 2 of P. L. . . . , c. . . .*  
 11 *(C. . . . .) (now pending before the Legislature as this*  
 12 *bill)\*\*\* the tax authorized herein may only be imposed on fees*  
 13 *attributable to that portion of any parking facility which is situated*  
 14 *within the physical boundaries of the municipality.\**

1 \*\*\*2. (New section) Any municipality having a population of  
 2 less than 125,000, but in excess of 100,000, according to the latest  
 3 federal decennial census, is hereby authorized and empowered to  
 4 enact an ordinance imposing the tax provided for in Article 3  
 5 (Parking Tax) of the "Local Tax Authorization Act," P. L. 1970,  
 6 c. 326 (C. 40:48C-6 et seq.) on any portion of a facility situated  
 7 within its borders, but which, in part, is also situated in a con-  
 8 tiguous municipality which has enacted an ordinance imposing the  
 9 tax provided for in Article 3 (Parking Tax) of the "Local Tax  
 10 Authorization Act," P. L. 1970, c. 325 (C. 40:48C-6 et seq.).\*\*\*

1 \*\*\*3. (New section) Any ordinance enacted pursuant to this act  
 2 shall not take effect any earlier than January 1, 1987.\*\*

1 \*\*[3.]\*\* \*\*4.\*\* This act shall take effect immediately.

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#### TAXATION—PROPERTY

Authorizes municipalities having a population of more than 100,000 but less than 125,000 to impose the parking tax authorized by the "Local Tax Authorization Act" and clarifies the taxable parking area of a facility.

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SENATE, No. 2066

STATE OF NEW JERSEY

INTRODUCED APRIL 21, 1986

By Senator LESNIAK

Referred to Committee on County and Municipal Government

AN ACT authorizing certain municipalities to impose certain taxes, amending P. L. 1981, c. 433 and supplementing P. L. 1970, c. 326 (C. 40:48C-1 et seq.).

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

1 1. Section 1 of P. L. 1981, c. 433 (C. 40:48C-1.1) is amended to  
2 read as follows:

3 1. Any municipality having a population of less than 300,000 but  
4 in excess of **[220,000]** *100,000 according to the latest federal*  
5 *decennial census*, is authorized and empowered to enact an ordi-  
6 nance imposing the tax provided for in Article 3 (Parking Tax) of  
7 the "Local Tax Authorization Act," P. L. 1970, c. 326 (C. 40:48C-6  
8 et seq.) at the rates and in the manner therein provided.

1 2. (New section) Where a parking facility is physically situated in  
2 two contiguous municipalities which have enacted ordinances pur-  
3 suant to section 1 of P. L. 1981, c. 433 (C. 40:48C-1.1) or section 6  
4 of P. L. 1970, c. 326 (C. 40:48C-6), or both, the taxpayer shall  
5 provide each municipality with its pro rata share of the tax  
6 revenues collected, to be calculated by multiplying the percentage  
7 of the total land area covered by the parking facility situated  
8 within the boundaries of each municipality by the total tax revenues  
9 generated by the parking facility.

1 3. This act shall take effect immediately.

**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 printed in italics thus is new matter.**

## STATEMENT

This bill authorizes any municipality of between 100,000 and 300,000 population to enact an ordinance to impose the parking tax authorized by Article 3 of the "Local Tax Authorization Act," P. L. 1970, c. 326 (C. 40:48C-6 et seq.). Additionally, the bill establishes a formula by which tax revenues are to be distributed in the case of a parking facility which is physically situated in two contiguous municipalities which have enacted ordinances to impose the parking tax.

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**TAXATION — PROPERTY**

Authorizes municipalities of 100,000 to 300,000 population to impose the parking tax authorized by the "Local Tax Authorization Act" and establishes formula for the distribution of tax revenues where a parking facility straddles two municipalities.

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ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

**SENATE, No. 2066**

[SECOND OFFICIAL COPY REPRINT]

with Assembly committee amendments

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**STATE OF NEW JERSEY**

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DATED: DECEMBER 8, 1986

The Assembly Appropriations Committee favorably reports Senate Bill No. 2066 (2nd OCR) with amendments.

Senate Bill No. 2066 2nd OCR as amended authorizes the city of Elizabeth to impose a tax on fees charged for certain parking of motor vehicles. The tax may not exceed 15% of the fee charged for parking, garaging, or storing of motor vehicles. The facility or parking area within its borders must also be partly situated in a contiguous municipality also authorized to impose the parking tax.

**COMMITTEE AMENDMENTS:**

The amendments authorize the city of Elizabeth to impose the tax at a facility within its boundaries while also situated in a contiguous municipality already authorized to impose this tax.

ASSEMBLY MUNICIPAL GOVERNMENT COMMITTEE

STATEMENT TO

**SENATE, No. 2066**

[SECOND OFFICIAL COPY REPRINT]

**STATE OF NEW JERSEY**

DATED: SEPTEMBER 29, 1986

The Assembly Municipal Government Committee favorably reports Senate Bill No. 2066 Sca Sa 2nd OCR.

This bill lowers the minimum population threshold a municipality must have in order to be authorized, pursuant to section 1 of P. L. 1981, c. 433 (C. 40:48c-1.1) to impose a tax on fees charged for the parking of motor vehicles. Currently the minimum population threshold is 220,000, this bill lowers it to 100,000. The lowering of the threshold to a population of 100,000 allows the cities of Elizabeth and Paterson to enact parking tax ordinances.

This bill also provides that the parking tax may only be imposed on fees attributable to that portion of any parking facility which is situated within the physical boundaries of the municipality imposing the tax.

This bill was amended by the Senate to make it identical to Assembly Bill No. 2510.

SENATE COUNTY AND MUNICIPAL GOVERNMENT  
COMMITTEE

STATEMENT TO

**SENATE, No. 2066**

with Senate committee amendments

**STATE OF NEW JERSEY**

DATED: MAY 19, 1986

The Senate County and Municipal Government Committee reports favorably and with committee amendments Senate Bill No. 2066

Senate Bill No. 2066 Sca authorizes any municipality with a population between 100,000 and 300,000 to enact an ordinance to impose a parking tax pursuant to Article 3 of the "Local Tax Authorization Act," P. L. 1970, c. 326 (C. 40:48C-6 et seq.). In addition, the bill provides that a parking tax may only be imposed on fees attributable to that portion of a parking facility which is situated in the municipality.

Currently, the provisions of section 1 of P. L. 1981, c. 433 (C. 40:48C-1.1) permits municipalities with a population of less than 300,000 but more than 220,000 to impose a local parking tax (municipalities with populations in excess of 300,000 are permitted to impose a local parking tax, in addition to other taxes pursuant to P. L. 1970, c. 326 (C. 40:48C-1 et seq.)).

This bill, by lowering the population requirement to 100,000, permits Paterson city and Elizabeth city to impose a parking tax. This bill also provides that a municipality may only impose the tax on the fees collected from that portion of a parking facility situated in the municipality.

The bill, as amended, is identical to Assembly Bill No. 2510.



ADJUTANT  
JUL 17 1986

Senate Amendments  
(Proposed by Senator Lesniak)

to

Senate Bill No. 2066 OCR  
(Sponsored by Senator Lesniak)

Amend:

Page	Sec.	Line
		After

2	2	10	Insert new section 3 as follows: "3. (New section) Any ordinance enacted pursuant to this act shall not take effect any earlier than January 1, 1987."
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2	3	1	Omit "3." insert "4."
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STATEMENT

These floor amendments provide that no ordinance enacted by a municipality pursuant to this act shall take effect any earlier than January 1, 1987.

S-2000, sponsored by Senator Walter Rand, D-Camden, to impose a \$20 fine on persons failing to sign a driver's license and to place the offense in a separate category to prevent the levying of insurance surcharges for the violation.

S-2066, sponsored by Senator Raymond Lesniak, D-Union, to authorize the City of Elizabeth to impose a tax on the parking, storing or garaging of motor vehicles, thus permitting the City to receive a share of the parking fees imposed at Newark International Airport. The tax cannot exceed 15 percent and is similar to the tax now levied in Newark.

S-2168, sponsored by Senator Wynona Lipman, D-Essex, to provide paid health benefits to certain employees of Rutgers University during their retirement.

S-2468, sponsored by Senator Raymond Lesniak, D-Union, to permit a bank or savings bank with trust powers to employ a securities broker-dealer to act as custodian for securities which are held for the benefit of its trust customers.

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