

40.48C-5

LEGISLATIVE HISTORY CHECKLIST

NJSA: 40:48C-5, 40:48C-8, 40:48C-19 ("Local Tax Authorization Act--amendments)

LAWS OF: 1985 CHAPTER: 496

BILL NO: S3330

Sponsor(s): Lipman and Caufield

Date Introduced: September 9, 1985

Committee: Assembly: -----

Senate: County and Municipal Government

Amended during passage: Yes Amendments during passage denoted by asterisks

Date of Passage: Assembly: January 13, 1986

Senate: December 12, 1985

Date of Approval: January 21, 1986

Following statements are attached if available:

Sponsor statement: Yes Attached: Assembly amendments, adopted 1-6-86 (with statement)

Committee statement: Assembly No

Senate Yes

Fiscal Note: No

Veto Message: No

Message on Signing: Yes

Following were printed:

Reports: No

Hearings: No

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SENATE, No. 3330

STATE OF NEW JERSEY

INTRODUCED SEPTEMBER 9, 1985

By Senators LIPMAN and CAUFIELD

Referred to Committee on County and Municipal Government

AN ACT to amend the "Local Tax Authorization Act," approved December 23, 1970 (P. L. 1970, c. 326), as said short title was amended by P. L. 1981, c. 507 ***[and repealing sections 5 and 8 of that act]**.*

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

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

3 19. No tax shall be imposed under any ordinance adopted pur-
4 suant to this article with respect to services performed prior to
5 January 1, 1971**[**, in a calendar quarter prior to that in which the
6 ordinance is adopted on or after January 1, 1986, but any such
7 ordinance shall remain in effect with respect to the right of the
8 municipality to receive reports and enforce and collect taxes due
9 thereunder for any period prior to January 1, 1986**]** *, *in a cal-*
10 *endar quarter prior to that in which the ordinance is adopted on*
11 *or after January 1, 1988, but any such ordinance shall remain in*
12 *effect with respect to the right of the municipality to receive re-*
13 *ports and enforce and collect taxes due thereunder for any period*
14 *prior to January 1, 1988*.*

1 2. ***[**Section 5 of P. L. 1970, c. 326 (C. 40:48C-5) and section 8
2 of P. L. 1970, c. 326 (C. 40:48C-8) are repealed.**]*** *Section 5 of
3 P. L. 1970, c. 326 (C. 40:48C-5) is amended to read as follows:

4 5. No tax shall be imposed under any ordinance adopted pur-
5 suant to this article with respect to alcoholic beverages delivered
6 to a taxpayer on or after January 1, **[1986]** 1988.*

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:

*—Assembly amendments adopted January 6, 1986.

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

3 8. No tax shall be imposed under any ordinance adopted pur-
4 suant to this article with respect to parking services provided on
5 or after January 1, [1986] 1988.*

1 ***[3.]*** *4.* This act shall take effect immediately *and shall
2 be retroactive to December 31, 1985*.

SENATE, No. 3330

STATE OF NEW JERSEY

INTRODUCED SEPTEMBER 9, 1985

By Senators LIPMAN and CAUFIELD

Referred to Committee on County and Municipal Government

AN ACT to amend the "Local Tax Authorization Act," approved December 23, 1970 (P. L. 1970, c. 326), as said short title was amended by P. L. 1981, c. 507 and repealing sections 5 and 8 of that act.

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

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

3 19. No tax shall be imposed under any ordinance adopted pur-
4 suant to this article with respect to services performed prior to
5 January 1, 1971¹, in a calendar quarter prior to that in which the
6 ordinance is adopted on or after January 1, 1986, but any such
7 ordinance shall remain in effect with respect to the right of the
8 municipality to receive reports and enforce and collect taxes due
9 thereunder for any period prior to January 1, 1986².

1 2. Section 5 of P. L. 1970, c. 326 (C. 40:48C-5) and section 8 of
2 P. L. 1970, c. 326 (C. 40:48C-8) are repealed.

1 3. This act shall take effect immediately.

STATEMENT

This bill amends the "Local Tax Authorization Act" and repeals certain sections of that act in order to make it permanent.

Presently, the law provides that the "Local Tax Authorization Act", which permits certain municipalities to collect payroll taxes and taxes imposed with respect to parking services and alcoholic beverages delivered to taxpayers, shall expire on January 1, 1986.

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

SENATE COUNTY AND MUNICIPAL GOVERNMENT
COMMITTEE

STATEMENT TO
SENATE, No. 3330

STATE OF NEW JERSEY

DATED: NOVEMBER 18, 1985

Senate Bill No. 3330 amends and repeals certain sections of the "Local Tax Authorization Act," P. L. 1970, c. 326 (C. 40:48C-1 et seq.) in order to make the act permanent.

The "Local Tax Authorization Act," which permits certain municipalities to collect payroll taxes and taxes imposed with respect to parking services and alcoholic beverages delivered to taxpayers, is at present a temporary act scheduled to expire on January 1, 1986.

Senate Bill No. 3330, by amending section 19 of the law (P. L. 1970, c. 326; C. 40:48C-19) and by repealing sections 5 and 8 of the law (P. L. 1970, c. 326; C. 40:48C-5 and C. 40:48C-8), transforms the "Local Tax Authorization Act" from temporary to permanent law.

ADOPTED
JAN 6 1986

ASSEMBLY Amendments
(Proposed by Assemblyman M. Adubat

to

Senate Bill No. 3330
(Sponsored by Senator Lipman)

Amend:

Page	Sec.	Line	Title
1		3-4	Omit "and repealing sections 5 and 8 of that act"
1	1	9	After "1986" insert ", in a calendar quarter prior to that in which the ordinance is adopted on or after January 1, 1988, but any such ordinance shall remain in effect with respect to the right of the municipality to receive reports and enforce and collect taxes due thereunder for any period prior to January 1, 1988"
1	2	1-2	After "2." omit these lines in their entirety Insert: "Section 5 of P.L. 1970, c.326 (C.40:48C-5) is amended to read as follows: 5. No tax shall be imposed under any ordinance adopted pursuant to this article with respect to alcoholic beverages delivered to a taxpayer on or after January 1, 1986 1988."
1	2	After 2	Insert new section as follows: "3. 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 January 1, 1986 1988."
1	3	1	Omit "3." insert "4." After "immediately" insert "and shall be retroactive to December 31, 1985"

PL
for
1981/5/2/2
work

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for
1981/5/2/3
work

STATEMENT

The purpose of these Assembly amendments is to provide for a two year extension of the provisions of the "Local Tax Authorization Act," P.L. 1970, c.326 (C.40:48C-1 et seq.).

The amendments also provide that the provisions of the bill be retroactive to December 31, 1985.

S-1764, sponsored by Senator John Russo, D-Ocean, which places the Police Training Commission within the Department of Law and Public Safety, includes special investigators in county prosecutors' offices within the training provisions, and adds the President of the County Prosecutors' Association and the President of the Sheriffs' Association of New Jersey to the Commission membership.

S-2519, sponsored by Senator Frank Graves, D-Passaic, to enable a processor of goods to assert a lien over goods in his possession on the basis of prior indebtedness or of credit issued to the owner of the goods.

S-2907, sponsored by Senator Edward O'Connor, D-Hudson, to establish the Vietnam Veterans' Memorial Committee of 14 members to select a design and a site for a memorial in honor of Vietnam veterans.

S-3150, sponsored by Senator John Russo, D-Ocean, to require that any out of state veterinarian to be eligible for licensing in New Jersey under a reciprocity agreement to have practiced clinical veterinary medicine for three consecutive years prior to application for the license.

S-3330, sponsored by Senator Wynona Lipman, D-Essex, to extend to January 1, 1988, the authority of the City of Newark to impose a payroll and parking tax and for Jersey City to impose a parking tax.

S-3424, sponsored by Senator Paul Contillo, D-Bergen, to appropriate \$15,000 to the Department of Environmental Protection to reimburse the Borough of Maywood for expenses incurred in employing an environmental health physicist to aid in resolving a thorium contamination problem.

S-3438, sponsored by Senator Carmen Orechio, D-Essex, to transfer certain responsibilities from the legislative counsel in the Office of Legislative Services to the New Jersey Law Revision Commission.