

54:39-27

LEGISLATIVE HISTORY CHECKLIST

NJSA 54:39-27 (Motor Fuels Tax--change dates for filing and payment)

LAWS 1981 CHAPTER 173

Bill No. S1238

Sponsor(s) Yates

Date Introduced April 28, 1980

Committee: Assembly Revenue, Finance and Appropriations

Senate Revenue, Finance and Appropriations

Amended during passage Yes ~~No~~ Amendments during passage denoted by asterisks

Date of Passage: Assembly May 14, 1981

Senate July 28, 1980

Date of approval June 19, 1981

Following statements are attached if available:

Sponsor statement Yes ~~No~~ (Below)

Committee Statement: Assembly Yes ~~No~~

Senate Yes ~~No~~

Fiscal Note Yes ~~No~~

Veto Message Yes ~~No~~

Message on signing Yes ~~No~~

Following were printed:

Reports Yes ~~No~~

Hearings Yes ~~No~~

Sponsor's statement:

This bill would change the monthly filing and payment due date under the Motor Fuels Tax Law from the next to last business day of the month to the fifteenth day of the month. Accordingly, Motor Fuels Tax payments would be payable approximately 2 weeks earlier each month than they are under present law.

6/22/81

LIBRARY

173 81
L. S. 81
[OFFICIAL COPY REPRINT]
SENATE, No. 1238

STATE OF NEW JERSEY

INTRODUCED APRIL 28, 1980

By Senator YATES

Referred to Committee on Revenue, Finance and Appropriations

AN ACT concerning the taxation of motor fuels and amending
R. S. 54:39-27.

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

1 1. R. S. 54:39-27 is amended to read as follows:

2 54:39-27. Every distributor and gasoline jobber shall, on or be-
3 for the **[next to the last business]** ***[fifteenth]*** **twenty-second**
4 day of each month, render a report to the **[commissioner]** *Director*
5 *of the Division of Taxation*, stating the number of gallons of fuel
6 sold or used in this State by him during the preceding calendar
7 month. A tax of \$0.08 per gallon on each gallon so reported, except
8 diesel fuel, and a tax of \$0.08 per gallon on each gallon of diesel fuel
9 so reported, used, offered for sale, or sold for use to propel motor
10 vehicles with diesel type engines on the public highways shall be
11 paid by each distributor and gasoline jobber, such payment to
12 accompany the filing of the report. Such report shall contain such
13 further information as the **[commissioner]** *director* may require.
14 Under such regulations as the **[commissioner]** *director* may pre-
15 scribe, sales of fuel and diesel fuel may be made by one licensed
16 distributor or gasoline jobber to another licensed distributor or
17 gasoline jobber free of such tax. If any distributor or gasoline
18 jobber shall fail, neglect or refuse to file the report within the time
19 prescribed by this section, the **[commissioner]** *director* shall note
20 such failure, neglect or refusal upon his records, and shall estimate
21 the sales, distribution and use of said distributor or gasoline
22 jobber, assessing the tax thereon, adding to said tax a penalty of
23 20% thereof for failure, neglect or refusal to report, and such
24 estimate shall be prima facie evidence of the true amount of tax
25 due to the **[commissioner]** *director* from such distributor or gas-
26 oline jobber; provided, that if a good and sufficient cause or reason

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

27 is shown for such delinquency, the **【commissioner】** *director* may
28 remit or waive the payment of the whole or any part of the penalty
29 as provided in the State Tax Uniform Procedure Law, subtitle 9
30 of Title 54 of the Revised Statutes. Reports required by this sec-
31 tion, exclusive of schedules, itemized statements and other support-
32 ing evidence annexed thereto, shall at all reasonable times be open
33 to the public, anything contained in section 54:50-8 to the contrary
34 notwithstanding.

1 2. This act shall take effect immediately and shall be applicable
2 with respect to monthly reports required to be rendered for the
3 calendar month of enactment and for each calendar month there-
4 after.

ASSEMBLY REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO
SENATE, No. 1238
[OFFICIAL COPY REPRINT]

STATE OF NEW JERSEY

DATED: OCTOBER 6, 1980

This bill proposes to amend the Motor Fuels Tax Law with respect to filing and tax payment dates. Current law requires a report filing and tax payment by the end of the month for the immediately preceding month. This filing and tax payment change accelerates those dates to the twenty-second day of the month for the immediately preceding month.

This bill will have a positive effect on State Government cash flow and possibly investment income.

SENATE REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO
SENATE, No. 1238
with committee amendments

STATE OF NEW JERSEY

DATED: JUNE 26, 1980

Senate Bill No. 1238 changes the due date for filing a report and paying the tax on gasoline and diesel fuel from the next to the last business day of each month to the twenty-second day of each month.