

40:48-2.40

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LEGISLATIVE HISTORY CHECKLIST

(Local Tax Authorization Act--
makes permanent

NJSA 40:48-2:40:48C-5 et al

LAWS 1981

CHAPTER 507

Bill No. S3374

Sponsor(s) Lipman & Caufield

Date Introduced Nov. 12, 1981

Committee: Assembly Revenue, Finance & Appropriations

Senate County & Municipal Gov't

Amended during passage Yes

~~XX~~ Amendments during passage
denoted by asterisks

Date of Passage: Assembly Jan. 11, 1982

Senate Nov. 23, 1981

Date of approval Jan. 12, 1982

Following statements are attached if available:

Sponsor statement Yes ~~XX~~

Committee Statement: Assembly Yes ~~XX~~

Senate Yes ~~XX~~

Fiscal Note ~~XX~~ No

Veto Message ~~XX~~ No

Message on signing Yes ~~XX~~

Following were printed:

Reports ~~XX~~ No

Hearings ~~XX~~ No

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1-12-82

[OFFICIAL COPY REPRINT]

SENATE, No. 3374

STATE OF NEW JERSEY

INTRODUCED NOVEMBER 12, 1981

By Senators LIPMAN and CAUFIELD

Referred to Committee on County and Municipal Government

AN ACT to amend the short title of the "Local Tax Authorization Act of 1970," approved December 23, 1970 (P. L. 1970, c. 326) so that the same shall read "Local Tax Authorization Act," and **amending the body of that act and** repealing certain sections of that act.

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

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

3 2. This act shall be known and may be cited as the "Local Tax
4 Authorization Act **[of 1970].**"

1 ***[2. Sections 5, 8, 12, 19, 26 and 32 of P. L. 1970, c. 326 (C.**
2 **40:48C-5; 40:48C-8; 40:48C-12; 40:48C-19; 40:48C-26; 40:48C-32)**
3 **are repealed.]***

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

3 5. No tax shall be imposed under any ordinance adopted pursuant
4 to this article with respect to alcoholic beverages delivered to a
5 taxpayer on or after January 1, **[1982] 1986.**

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

3 8. No tax shall be imposed under any ordinance adopted pursuant
4 to this article with respect to parking services provided on or after
5 January 1, **[1982] 1986.**

1 4. 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

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

5 January 1, 1971, in a calendar quarter prior to that in which the
6 ordinance is adopted on or **after** January 1, **[1982]** 1986, but any
7 such ordinance shall remain in effect with respect to the right of
8 the municipality to receive reports and enforce and collect taxes
9 due thereunder for any period prior to January 1, **[1982]** 1986.

1 5. Sections 9, 10, 11, 12, 13, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30,
2 31, 32 and 33 of P. L. 1970, c. 326 (C. 40:48C-9 through C. 40:48C-13,
3 inclusive, and C. 40:48C-20 through C. 40:48C-33, inclusive) are
4 repealed.*

1 ***[3.]*** *6.* This act shall take effect immediately and be retro-
2 active to December 31, 1981.

SENATE, No. 3374

STATE OF NEW JERSEY

INTRODUCED NOVEMBER 12, 1981

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1 BE IT ENACTED *by the Senate and General Assembly of the State*
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2 read as follows:

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4 Authorization Act **[of 1970].**"

1 2. Sections 5, 8, 12, 19, 26 and 32 of P. L. 1970, c. 326 (C. 40:48C-5;
2 40:48C-8; 40:48C-12; 40:48C-19; 40:48C-26; 40:48C-32) are
3 repealed.

1 3. This act shall take effect immediately and be retroactive to
2 December 31, 1981.

STATEMENT

This bill would eliminate the need for the Legislature to annually renew the Local Tax Authorization Act, under which the City of Newark levies its payroll tax and certain parking service fees. The statute has been renewed on an almost annual basis since its enactment in 1970, by P. L. 1972, c. 201; P. L. 1973, c. 246; P. L. 1974, c. 188; P. L. 1975, c. 262; P. L. 1976, c. 124; P. L. 1977, c. 308; P. L. 1978, c. 175; and P. L. 1979, c. 256. The current authorization expires December 31, 1981.

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

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SENATE COUNTY AND MUNICIPAL
GOVERNMENT COMMITTEE

STATEMENT TO
SENATE, No. 3374

STATE OF NEW JERSEY

DATED: NOVEMBER 16, 1981

Senate Bill No. 3374 would eliminate the need for the Legislature to annually renew the Local Tax Authorization Act, under which the City of Newark levies its payroll tax and certain parking service fees. The statute has been renewed on an almost annual basis since its enactment in 1970, by P. L. 1972, c. 201; P. L. 1973, c. 246; P. L. 1974, c. 188; P. L. 1975, c. 262; P. L. 1976, c. 124; P. L. 1977, c. 308; P. L. 1978, c. 175; and P. L. 1979, c. 256. The current authorization expires December 31, 1981.

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ASSEMBLY REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO

SENATE, No. 3374

STATE OF NEW JERSEY

DATED: DECEMBER 17, 1981

This bill would eliminate the need for the Legislature to annually renew the Local Tax Authorization Act, under which the City of Newark levies its payroll tax and certain parking service fees. The statute has been renewed on an almost annual basis since its enactment in 1970, by P. L. 1972, c. 201; P. L. 1973, c. 246; P. L. 1974, c. 188; P. L. 1975, c. 262; P. L. 1976, c. 124; P. L. 1977, c. 308; P. L. 1978, c. 175; and P. L. 1979, c. 256. The current authorization expires December 31, 1981.

1-13-82

S-3060, sponsored by Senator Melillo, amending the definition of solid waste in the county improvement authority law to conform with the more recent definition applying to municipal authorities.

S-3529, sponsored by Senator Hamilton, repealing a 1924 law permitting county courts to appoint a salaried guardian to assist invalid veterans in obtaining Veterans benefits. The Veterans Administration now aids people seeking benefits, making additional assistance unnecessary.

S-3034, sponsored by Senator Charles B. Yates (D-Burlington), effectively reducing the net worth tax on banks. The bill makes two changes in corporation business taxes: first, the bill eliminates debts of affiliates to a holding company when calculating a bank holding company's net worth for tax purposes; second, the bill exempts interest on debts from affiliates to bank holding companies in calculating net worth.

S-3522, sponsored by Senator John Russo (D-Ocean), adding the titles of certain Department of Environmental Protection supervisory officials to the Police and Firemen's Retirement System. The officials are in positions primarily dealing with forest fire prevention and management. The change is designed to prevent persons covered by PFRS from being removed inadvertently.

S-3506, sponsored by Senator Laurence S. Weiss (D-Union), ratifying the sale of 6.5 acres of land in Woodbridge Township declared surplus by the Department of Corrections. The land parcel is under the jurisdiction of Rahway State Prison.

S-3485, also sponsored by Senator Dodd, permitting county tax board members with 10 years experience to substitute this experience for training course requirements recently enacted by other legislation.

S-3374, sponsored by Senator Wynona Lipman (D-Essex), eliminating the requirement that the Legislature annually renew the "Local Tax Authorization Act, under which the City of Newark levies its payroll tax and parking fees and the City of Jersey City will soon levy its parking fee tax. The statute has been renewed on an almost annual basis since its enactment in 1970.

***More descriptions of the bills signed yesterday will follow as they become available

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