

# 40:48G-1

## LEGISLATIVE HISTORY CHECKLIST

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**LAWS OF:** 2013                **CHAPTER:** 84

**NJSA:** 40:48G-1 (Revises permitted amount of surcharge on admission charges at major places of amusement)

**BILL NO:** A3848 (Substituted for S2631)

**SPONSOR(S)** Coutinho and others

**DATE INTRODUCED:** February 21, 2013

**COMMITTEE:**            **ASSEMBLY:** Commerce and Economic Development

**SENATE:** State Government, Wagering, Tourism and Historic Preservation

**AMENDED DURING PASSAGE:** No

**DATE OF PASSAGE:**            **ASSEMBLY:** March 21, 2013

**SENATE:** June 20, 2013

**DATE OF APPROVAL:** July 17, 2013

### FOLLOWING ARE ATTACHED IF AVAILABLE:

**FINAL TEXT OF BILL** (Introduced version of bill enacted)

**A3848**

**SPONSOR'S STATEMENT:** (Begins on page 4 of introduced bill) Yes

**COMMITTEE STATEMENT:**                    **ASSEMBLY:** Yes

**SENATE:** Yes

(Audio archived recordings of the committee meetings, corresponding to the date of the committee statement, **may possibly** be found at [www.njleg.state.nj.us](http://www.njleg.state.nj.us))

**FLOOR AMENDMENT STATEMENT:** No

**LEGISLATIVE FISCAL ESTIMATE:** No

**S2631**

**SPONSOR'S STATEMENT:** (Begins on page 4 of introduced bill) Yes

**COMMITTEE STATEMENT:**                    **ASSEMBLY:** No

**SENATE:** Yes

**FLOOR AMENDMENT STATEMENT:** No

**LEGISLATIVE FISCAL ESTIMATE:** No

(continued)

**VETO MESSAGE:** No

**GOVERNOR'S PRESS RELEASE ON SIGNING:** No

**FOLLOWING WERE PRINTED:**

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**REPORTS:** No

**HEARINGS:** No

**NEWSPAPER ARTICLES:** No

LAW/RWH

P.L. 2013, CHAPTER 84, *approved July 17, 2013*

Assembly, No. 3848

1 AN ACT concerning the surcharge on admissions charges at major  
2 places of amusement and amending P.L.2007, c.302.

3  
4 **BE IT ENACTED** by the Senate and General Assembly of the State  
5 of New Jersey:

6  
7 Section 1 of P.L.2007, c.302 (C.40:48G-1) is amended to read as  
8 follows:

9 1. a. As used in this section:

10 "admission charge" means the amount paid for admission,  
11 including any service charge and any charge for entertainment at a  
12 place of amusement, including but not limited to a dramatic or  
13 musical arts admission charge as defined pursuant to subsection (r)  
14 of section 2 of P.L.1966, c.30 (C.54:32B-2); and

15 "major place of amusement" means a place of amusement as that  
16 term is defined in subsection (t) of section 2 of P.L.1966, c.30  
17 (C.54:32B-2), other than a motion picture theater, and other than an  
18 amusement park as defined in section 1 of P.L.1992, c.118 (C.5:3-  
19 55), at which admission charges are regularly paid, which place of  
20 amusement is not owned by the State or an independent State  
21 authority, or is not located on property that is owned by the State or  
22 an independent State authority, and which contains fixed seats or  
23 bleacher capacity for not less than 10,000 patrons.

24 b. The governing body of a municipality in which there is  
25 located a major place of amusement may adopt an ordinance  
26 imposing a surcharge in **[the]** an amount **[of]** up to 5% of each  
27 admission charge that is subject to the New Jersey sales tax  
28 pursuant to paragraph (1) of subsection (e) of section 3 of P.L.1966,  
29 c.30 (C.54:32B-3), and that is not otherwise exempt from that tax,  
30 collected by each major place of amusement in the municipality for  
31 admission thereto, which surcharge shall be paid by the customer  
32 from whom the sales tax is due pursuant to section 3 of P.L.1966,  
33 c.30 (C.54:32B-3). A surcharge imposed under an ordinance  
34 adopted pursuant to this section shall be in addition to any other tax  
35 or fee imposed pursuant to statute or local ordinance or resolution  
36 by any governmental entity upon the admission charge. A  
37 surcharge imposed under an ordinance adopted pursuant to this  
38 section shall be separately stated on any bill, receipt, invoice or  
39 similar document provided to the patron, but shall not be considered  
40 part of the sale price for purpose of determining tax pursuant to  
41 P.L.1966, c.30 (C.54:32B-1 et seq.).

**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 c. A copy of an ordinance adopted pursuant to this section shall  
2 be transmitted upon adoption or amendment to the State Treasurer  
3 along with a list of the names and locations of major places of  
4 amusement in the municipality. An ordinance so adopted or any  
5 amendment thereto shall provide that the surcharge provisions of  
6 the ordinance or any amendment to the surcharge provisions shall  
7 take effect on the first day of the first full month occurring 30 days  
8 after the date of transmittal to the State Treasurer. Any ordinance  
9 enacted pursuant to this section shall contain the following  
10 provisions:

11 (1) A vendor shall not assume or absorb the surcharge imposed  
12 by the ordinance;

13 (2) A vendor shall not in any manner advertise or hold out to  
14 any person or to the public in general, in any manner, directly or  
15 indirectly, that the surcharge will be assumed or absorbed by the  
16 vendor, that the surcharge will not be separately charged and stated  
17 to the customer, or that the surcharge will be refunded to the  
18 customer;

19 (3) Each assumption or absorption by a vendor of the surcharge  
20 shall be deemed a separate offense and each representation or  
21 advertisement by a vendor for each day the representation or  
22 advertisement continues shall be deemed a separate offense; and

23 (4) Penalties as fixed in the ordinance, for violation of the  
24 foregoing provisions.

25 d. (1) A surcharge imposed pursuant to a municipal ordinance  
26 adopted under the provisions of this section shall be collected on  
27 behalf of the municipality by the person collecting the admission  
28 charge from the customer.

29 (2) Each person required to collect a surcharge imposed by the  
30 ordinance shall be personally liable for the surcharge imposed,  
31 collected or required to be collected hereunder. Any such person  
32 shall have the same right in respect to collecting the surcharge from  
33 a customer as if the surcharge were a part of the admission charge  
34 and payable at the same time; provided, however, that the chief  
35 fiscal officer of the municipality shall be joined as a party in any  
36 action or proceeding brought to collect the surcharge.

37 e. (1) A person required to collect a surcharge imposed  
38 pursuant to the provisions of this section shall, on or before the  
39 dates required pursuant to section 17 of P.L.1966, c.30 (C.54:32B-  
40 17), forward to the Director of the Division of Taxation in the  
41 Department of the Treasury the surcharge collected in the preceding  
42 month and make and file a return for the preceding month with the  
43 director on any form and containing any information as the director  
44 shall prescribe as necessary to determine liability for the surcharge  
45 in the preceding month during which the person was required to  
46 collect the surcharge.

47 (2) The director may permit or require returns to be made  
48 covering other periods and upon any dates as the director may

1 specify. In addition, the director may require payments of  
2 surcharge liability at any intervals and based upon any  
3 classifications as the director may designate. In prescribing any  
4 other periods to be covered by the return or intervals or  
5 classifications for payment of surcharge liability, the director may  
6 take into account the dollar volume of surcharge involved as well as  
7 the need for ensuring the prompt and orderly collection of the  
8 surcharge imposed.

9 (3) The director may require amended returns to be filed within  
10 20 days after notice and to contain the information specified in the  
11 notice.

12 f. (1) The Director of the Division of Taxation in the  
13 Department of the Treasury shall collect and administer the  
14 surcharge; in so doing, the director shall have all the powers granted  
15 pursuant to P.L.1966, c.30 (C.54:32B-1 et seq.). A surcharge  
16 imposed pursuant to the provisions of this section shall be governed  
17 by the provisions of the "State Uniform Tax Procedure Law,"  
18 R.S.54:48-1 et seq.

19 (2) The director shall determine and certify to the State  
20 Treasurer on a quarterly or more frequent basis, as prescribed by the  
21 State Treasurer, the amount of revenues collected in each  
22 municipality pursuant to this section.

23 (3) The State Treasurer, upon the certification of the director  
24 and upon the warrant of the State Comptroller, shall pay and  
25 distribute on a quarterly or more frequent basis, as prescribed by the  
26 State Treasurer, to each municipality the amount of revenues  
27 determined and certified under this subsection.

28 (4) The revenue, if any, received by a municipality shall be  
29 appropriated as a special item of local revenue subject to the prior  
30 written approval by the Director of the Division of Local  
31 Government Services in the Department of Community Affairs, and  
32 shall be offset with a local unit appropriation of an equal amount for  
33 public safety purposes.

34 g. The director may, pursuant to the provisions of the  
35 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et  
36 seq.), make, adopt, amend, or repeal such rules and regulations as  
37 the director finds necessary to carry out the provisions of this  
38 section.

39 (cf: P.L.2007, c.302, s.1)

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41 2. This act shall take effect immediately.

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#### STATEMENT

45

46 This bill would revise the permitted amount of the surcharge on  
47 admission charges at certain major places of amusement. Under  
48 P.L.2007, c.302, the permitted surcharge is 5% of each admission

1 charge that is subject to the New Jersey sales tax pursuant to  
2 paragraph (1) of subsection (e) of section 3 of P.L.1966, c.30  
3 (C.54:32B-3).

4 This bill would set that surcharge at an amount up to 5% of the  
5 admission charges at major places of amusement, thereby allowing  
6 a municipality authorized to collect this surcharge to charge a  
7 surcharge that is less than 5% of the admission charge.

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12 Revises permitted amount of surcharge on admission charges at  
13 major places of amusement.

# ASSEMBLY, No. 3848

## STATE OF NEW JERSEY 215th LEGISLATURE

INTRODUCED FEBRUARY 21, 2013

**Sponsored by:**

**Assemblyman ALBERT COUTINHO**

**District 29 (Essex)**

**Assemblyman RALPH R. CAPUTO**

**District 28 (Essex)**

**Co-Sponsored by:**

**Senators Rice and Ruiz**

**SYNOPSIS**

Revises permitted amount of surcharge on admission charges at major places of amusement.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 6/21/2013)**

1 AN ACT concerning the surcharge on admissions charges at major  
2 places of amusement and amending P.L.2007, c.302.

3

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

6

7 Section 1 of P.L.2007, c.302 (C.40:48G-1) is amended to read as  
8 follows:

9 1. a. As used in this section:

10 "admission charge" means the amount paid for admission,  
11 including any service charge and any charge for entertainment at a  
12 place of amusement, including but not limited to a dramatic or  
13 musical arts admission charge as defined pursuant to subsection (r)  
14 of section 2 of P.L.1966, c.30 (C.54:32B-2); and

15 "major place of amusement" means a place of amusement as that  
16 term is defined in subsection (t) of section 2 of P.L.1966, c.30  
17 (C.54:32B-2), other than a motion picture theater, and other than an  
18 amusement park as defined in section 1 of P.L.1992, c.118 (C.5:3-  
19 55), at which admission charges are regularly paid, which place of  
20 amusement is not owned by the State or an independent State  
21 authority, or is not located on property that is owned by the State or  
22 an independent State authority, and which contains fixed seats or  
23 bleacher capacity for not less than 10,000 patrons.

24 b. The governing body of a municipality in which there is  
25 located a major place of amusement may adopt an ordinance  
26 imposing a surcharge in **the** an amount **of** up to 5% of each  
27 admission charge that is subject to the New Jersey sales tax  
28 pursuant to paragraph (1) of subsection (e) of section 3 of P.L.1966,  
29 c.30 (C.54:32B-3), and that is not otherwise exempt from that tax,  
30 collected by each major place of amusement in the municipality for  
31 admission thereto, which surcharge shall be paid by the customer  
32 from whom the sales tax is due pursuant to section 3 of P.L.1966,  
33 c.30 (C.54:32B-3). A surcharge imposed under an ordinance  
34 adopted pursuant to this section shall be in addition to any other tax  
35 or fee imposed pursuant to statute or local ordinance or resolution  
36 by any governmental entity upon the admission charge. A  
37 surcharge imposed under an ordinance adopted pursuant to this  
38 section shall be separately stated on any bill, receipt, invoice or  
39 similar document provided to the patron, but shall not be considered  
40 part of the sale price for purpose of determining tax pursuant to  
41 P.L.1966, c.30 (C.54:32B-1 et seq.).

42 c. A copy of an ordinance adopted pursuant to this section shall  
43 be transmitted upon adoption or amendment to the State Treasurer  
44 along with a list of the names and locations of major places of  
45 amusement in the municipality. An ordinance so adopted or 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 amendment thereto shall provide that the surcharge provisions of  
2 the ordinance or any amendment to the surcharge provisions shall  
3 take effect on the first day of the first full month occurring 30 days  
4 after the date of transmittal to the State Treasurer. Any ordinance  
5 enacted pursuant to this section shall contain the following  
6 provisions:

7 (1) A vendor shall not assume or absorb the surcharge imposed  
8 by the ordinance;

9 (2) A vendor shall not in any manner advertise or hold out to  
10 any person or to the public in general, in any manner, directly or  
11 indirectly, that the surcharge will be assumed or absorbed by the  
12 vendor, that the surcharge will not be separately charged and stated  
13 to the customer, or that the surcharge will be refunded to the  
14 customer;

15 (3) Each assumption or absorption by a vendor of the surcharge  
16 shall be deemed a separate offense and each representation or  
17 advertisement by a vendor for each day the representation or  
18 advertisement continues shall be deemed a separate offense; and

19 (4) Penalties as fixed in the ordinance, for violation of the  
20 foregoing provisions.

21 d. (1) A surcharge imposed pursuant to a municipal ordinance  
22 adopted under the provisions of this section shall be collected on  
23 behalf of the municipality by the person collecting the admission  
24 charge from the customer.

25 (2) Each person required to collect a surcharge imposed by the  
26 ordinance shall be personally liable for the surcharge imposed,  
27 collected or required to be collected hereunder. Any such person  
28 shall have the same right in respect to collecting the surcharge from  
29 a customer as if the surcharge were a part of the admission charge  
30 and payable at the same time; provided, however, that the chief  
31 fiscal officer of the municipality shall be joined as a party in any  
32 action or proceeding brought to collect the surcharge.

33 e. (1) A person required to collect a surcharge imposed  
34 pursuant to the provisions of this section shall, on or before the  
35 dates required pursuant to section 17 of P.L.1966, c.30 (C.54:32B-  
36 17), forward to the Director of the Division of Taxation in the  
37 Department of the Treasury the surcharge collected in the preceding  
38 month and make and file a return for the preceding month with the  
39 director on any form and containing any information as the director  
40 shall prescribe as necessary to determine liability for the surcharge  
41 in the preceding month during which the person was required to  
42 collect the surcharge.

43 (2) The director may permit or require returns to be made  
44 covering other periods and upon any dates as the director may  
45 specify. In addition, the director may require payments of  
46 surcharge liability at any intervals and based upon any  
47 classifications as the director may designate. In prescribing any  
48 other periods to be covered by the return or intervals or

1 classifications for payment of surcharge liability, the director may  
2 take into account the dollar volume of surcharge involved as well as  
3 the need for ensuring the prompt and orderly collection of the  
4 surcharge imposed.

5 (3) The director may require amended returns to be filed within  
6 20 days after notice and to contain the information specified in the  
7 notice.

8 f. (1) The Director of the Division of Taxation in the  
9 Department of the Treasury shall collect and administer the  
10 surcharge; in so doing, the director shall have all the powers granted  
11 pursuant to P.L.1966, c.30 (C.54:32B-1 et seq.). A surcharge  
12 imposed pursuant to the provisions of this section shall be governed  
13 by the provisions of the "State Uniform Tax Procedure Law,"  
14 R.S.54:48-1 et seq.

15 (2) The director shall determine and certify to the State  
16 Treasurer on a quarterly or more frequent basis, as prescribed by the  
17 State Treasurer, the amount of revenues collected in each  
18 municipality pursuant to this section.

19 (3) The State Treasurer, upon the certification of the director  
20 and upon the warrant of the State Comptroller, shall pay and  
21 distribute on a quarterly or more frequent basis, as prescribed by the  
22 State Treasurer, to each municipality the amount of revenues  
23 determined and certified under this subsection.

24 (4) The revenue, if any, received by a municipality shall be  
25 appropriated as a special item of local revenue subject to the prior  
26 written approval by the Director of the Division of Local  
27 Government Services in the Department of Community Affairs, and  
28 shall be offset with a local unit appropriation of an equal amount for  
29 public safety purposes.

30 g. The director may, pursuant to the provisions of the  
31 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et  
32 seq.), make, adopt, amend, or repeal such rules and regulations as  
33 the director finds necessary to carry out the provisions of this  
34 section.

35 (cf: P.L.2007, c.302, s.1)

36

37 2. This act shall take effect immediately.

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#### STATEMENT

41

42 This bill would revise the permitted amount of the surcharge on  
43 admission charges at certain major places of amusement. Under  
44 P.L.2007, c.302, the permitted surcharge is 5% of each admission  
45 charge that is subject to the New Jersey sales tax pursuant to  
46 paragraph (1) of subsection (e) of section 3 of P.L.1966, c.30  
47 (C.54:32B-3).

**A3848 COUTINHO, CAPUTO**

5

1       This bill would set that surcharge at an amount up to 5% of the  
2 admission charges at major places of amusement, thereby allowing  
3 a municipality authorized to collect this surcharge to charge a  
4 surcharge that is less than 5% of the admission charge.

ASSEMBLY COMMERCE AND ECONOMIC DEVELOPMENT  
COMMITTEE

STATEMENT TO

**ASSEMBLY, No. 3848**

**STATE OF NEW JERSEY**

DATED: MARCH 7, 2013

The Assembly Commerce and Economic Development Committee reports favorably Assembly Bill No. 3848.

This bill would amend N.J.S.A.40:48G-1 to revise the amount of a surcharge that a municipality may impose on admission charges at certain major places of amusement located within the municipality. The law applies to places of amusement, as defined under the "Sales and Use Tax Act," which seat at least 10,000 patrons, but excluding motion picture theaters, amusement parks, and places of amusement owned by, or located on property owned by, the State or an independent State authority.

Current law authorizes a municipality to impose a 5% surcharge upon each admission charge to a major place of amusement. This bill would allow a municipality to set that surcharge at an amount *up to* 5% of the admission charge to a major place of amusement.

SENATE STATE GOVERNMENT, WAGERING, TOURISM &  
HISTORIC PRESERVATION COMMITTEE

STATEMENT TO  
**ASSEMBLY, No. 3848**

**STATE OF NEW JERSEY**

DATED: JUNE 6, 2013

The Senate State Government, Wagering, Tourism and Historic Preservation Committee reports favorably Assembly Bill No. 3848.

This bill would amend N.J.S.A.40:48G-1 to revise the amount of a surcharge that a municipality may impose on admission charges at certain major places of amusement located within the municipality. The law applies to places of amusement, as defined under the "Sales and Use Tax Act," which seat at least 10,000 patrons, but excluding motion picture theaters, amusement parks, and places of amusement owned by, or located on property owned by, the State or an independent State authority.

Current law authorizes a municipality to impose a 5% surcharge upon each admission charge to a major place of amusement. This bill would allow a municipality to set that surcharge at an amount *up to* 5% of the admission charge to a major place of amusement.

As reported by the committee, Assembly Bill No. 3848 is identical to Senate Bill No. 2631 which was also reported by the committee on this date.

**SENATE, No. 2631**

**STATE OF NEW JERSEY**  
**215th LEGISLATURE**

INTRODUCED MARCH 4, 2013

**Sponsored by:**  
**Senator RONALD L. RICE**  
**District 28 (Essex)**

**Co-Sponsored by:**  
**Senator Ruiz**

**SYNOPSIS**

Revises permitted amount of surcharge on admission charges at major places of amusement.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 6/21/2013)**

S2631 RICE

2

1 AN ACT concerning the surcharge on admissions charges at major  
2 places of amusement and amending P.L.2007, c.302.

3

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45 amusement in the municipality. An ordinance so adopted or any

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**S2631 RICE**

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21 d. (1) A surcharge imposed pursuant to a municipal ordinance  
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S2631 RICE

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1 classifications for payment of surcharge liability, the director may  
2 take into account the dollar volume of surcharge involved as well as  
3 the need for ensuring the prompt and orderly collection of the  
4 surcharge imposed.

5 (3) The director may require amended returns to be filed within  
6 20 days after notice and to contain the information specified in the  
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16 Treasurer on a quarterly or more frequent basis, as prescribed by the  
17 State Treasurer, the amount of revenues collected in each  
18 municipality pursuant to this section.

19 (3) The State Treasurer, upon the certification of the director  
20 and upon the warrant of the State Comptroller, shall pay and  
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22 State Treasurer, to each municipality the amount of revenues  
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25 appropriated as a special item of local revenue subject to the prior  
26 written approval by the Director of the Division of Local  
27 Government Services in the Department of Community Affairs, and  
28 shall be offset with a local unit appropriation of an equal amount for  
29 public safety purposes.

30 g. The director may, pursuant to the provisions of the  
31 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et  
32 seq.), make, adopt, amend, or repeal such rules and regulations as  
33 the director finds necessary to carry out the provisions of this  
34 section.

35 (cf: P.L.2007, c.302, s.1)

36

37 2. This act shall take effect immediately.

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39

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STATEMENT

41

42 This bill would revise the permitted amount of the surcharge on  
43 admission charges at certain major places of amusement. Under  
44 P.L.2007, c.302, the permitted surcharge is 5% of each admission  
45 charge that is subject to the New Jersey sales tax pursuant to  
46 paragraph (1) of subsection (e) of section 3 of P.L.1966, c.30  
47 (C.54:32B-3).

**S2631 RICE**

5

1        This bill would set that surcharge at an amount up to 5% of the  
2 admission charges at major places of amusement, thereby allowing  
3 a municipality authorized to collect this surcharge to charge a  
4 surcharge that is less than 5% of the admission charge.

SENATE STATE GOVERNMENT, WAGERING, TOURISM &  
HISTORIC PRESERVATION COMMITTEE

STATEMENT TO

**SENATE, No. 2631**

**STATE OF NEW JERSEY**

DATED: JUNE 6, 2013

The Senate State Government, Wagering, Tourism and Historic Preservation Committee reports favorably Senate Bill No. 2631.

This bill would amend N.J.S.A.40:48G-1 to revise the amount of a surcharge that a municipality may impose on admission charges at certain major places of amusement located within the municipality. The law applies to places of amusement, as defined under the "Sales and Use Tax Act," which seat at least 10,000 patrons, but excluding motion picture theaters, amusement parks, and places of amusement owned by, or located on property owned by, the State or an independent State authority.

Current law authorizes a municipality to impose a 5% surcharge upon each admission charge to a major place of amusement. This bill would allow a municipality to set that surcharge at an amount *up to* 5% of the admission charge to a major place of amusement.

As reported by the committee, Senate Bill No. 3848 is identical to Assembly Bill No. 3848 which was also reported to the committee on this date.