

54: 32 B- 24.1

LEGISLATIVE HISTORY CHECKLIST

(Atlantic City Luxury Tax--Director of Division of Taxation to administer)

WJA 54:32B-24.1

LAIS OF 1980

CHAPTER 60

Bill No. A1845

Sponsor(s) Matthews

Date Introduced June 16, 1980

Committee: Assembly -----

Senate -----

Amended during passage xxx No

Date of Passage: Assembly June 23, 1980

Senate June 26, 1980

Date of approval July 1, 1980

Following statements are attached if available:

Sponsor statement	Yes	xxx (Below)
Committee Statement: Assembly	Yes	No
Senate	Yes	No
Fiscal Note	Yes	No
Veto message	Yes	No
Message on signing	xxx	No
Following were printed:		
Reports	xxx	No
Hearings	xxx	No

DO NOT REMOVE FROM LIBRARY COPY

Sponsor's statement:

This bill directs the Director of the Division of Taxation to administer Atlantic City's luxury tax.

ASSEMBLY, No. 1845

STATE OF NEW JERSEY

INTRODUCED JUNE 16, 1980

By Assemblyman MATTHEWS

(Without Reference)

A SUPPLEMENT to the "Sales and Use Tax Act," approved April 27, 1966 (P. L. 1966, c. 30, C. 54:32B-1 et seq.).

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

1 1. a. The director shall collect and administer any tax imposed
2 pursuant to the provisions of P. L. 1947, c. 71, (C. 40:48-8.15 et
3 seq.) amended and supplemented by P. L. 1979, c. 273, notwith-
4 standing the provisions of any other law or ordinance to the con-
5 trary. In carrying out the provisions of this supplementary act
6 the director shall have all the powers granted in P. L. 1966, c. 30
7 (C. 54:32B-1 et seq.).

8 b. The director shall determine and certify to the State Treasurer
9 on a monthly basis the amount of revenues payable to any munici-
10 pality which has enacted a tax pursuant to P. L. 1947, c. 71, (C.
11 40:48-8.15 et seq.) and collected by the director pursuant to this
12 supplementary act. The State Treasurer upon the certification of
13 the director and upon the warrant of the State Comptroller, shall
14 pay and distribute on a monthly basis to each municipality the
15 amount so determined and certified.

16 c. The director may furnish to a municipality, at his discretion,
17 copies of tax reports or returns relating to taxes imposed under
18 any municipal ordinance heretofore adopted by that municipality
19 pursuant to P. L. 1947, c. 71, (C. 40:48-8.15 et seq.).

1 2. This act shall take effect July 1, 1980.

STATEMENT

This bill directs the Director of the Division of Taxation to administer Atlantic City's luxury tax.

FROM THE OFFICE OF THE GOVERNOR

FOR IMMEDIATE RELEASE

FOR FURTHER INFORMATION

JULY 1, 1980

KATHRYN FORSYTH

Governor Brendan Byrne today signed the following bills:

S-176, sponsored by Senator Walter E. Foran (D-Hunterdon) which allows cemetary associations which no longer have any cemetary lands to sell and which exist solely for the maintenance and preservation of the cemetary to be exempt from \$100 fee charged by the State for a certificate of authority.

The Nixon Cemetary Association in Franklin Township, a group of civic-minded citizens organized to keep the grass cut in the abandoned cemetary, is affected by the legislation.

A-1845, sponsored by Assemblyman Michael Matthews (D-Atlantic) which directs the Division of Taxation to collect and administer the Atlantic City Luxury Tax.

S-1017, sponsored by Senator Bernard J. Dwyer (D-Middlesex) which amends three sections of the statutes covering court fees. Generally, the fees are doubled, though in some instances the increase is higher.

The fees affected are fees for:

- filing certain documents with the County Clerk as Deputy Clerk of the Superior Court. These are pleadings that were filed in the County Court before that court was merged with the Superior Court;
- services rendered by the County Clerk on matters filed in his office as County Clerk and as Deputy Clerk of the Superior Court;
- services rendered by the County Clerk as registrar on matters that are not court related.

These fees have not been raised since 1965.

The bill also eliminates certain obsolete fees and establishes new fees for
--indexing any recorded instrument in excess of 10 parties (20¢ for each additional party)