

54:39-55

LEGISLATIVE HISTORY CHECKLIST

HJSA 54:39-55 (Motor fuels tax--increase penalties for violations)

LAWS OF 1979 CHAPTER 367

Bill No. SB96

Sponsor(s) A. Russo

Date Introduced Feb. 23, 1978

Committee: Assembly Taxation

Senate Revenue, Finance and Appropriations

Amended during passage Yes Amendments during passage denoted by asterisks

Date of Passage: Assembly June 21, 1979

Senate April 17, 1978

Date of approval Feb. 4, 1980

Following statements are attached if available:

Sponsor statement	Yes	<input checked="" type="checkbox"/>	(Below) Assembly amendments adopted 6-18-79, with statement (attached)
Committee Statement: Assembly	Yes	<input checked="" type="checkbox"/>	
Senate	Yes	<input checked="" type="checkbox"/>	
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:

The present penalties in this section of the Motor Fuels Tax Law are not strong enough in relation to the serious nature of the violations. By increasing the penalties, it is hoped to prevent serious defrauding of the State and to allow more forceful prosecution of violators.

EJ
5/1/78

[OFFICIAL COPY REPRINT]

SENATE, No. 896

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 23, 1978

By Senator A. RUSSO

Referred to Committee on Revenue, Finance and Appropriations

AN ACT concerning the taxation of motor fuels and amending
R. S. 54:39-55.

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

1 1. R. S. 54:39-55 is amended to read as follows:

2 54:39-55. Any person, firm, partnership, association or corpora-
3 tion or any officer or agent thereof failing to pay the tax as herein
4 provided, or violating any of the provisions of article 3 of this
5 chapter (C. 54:39-17 et seq.), or making any false statement, or
6 concealing any material fact in any report or affidavit ***[shall be]***
7 **is** guilty of a ***[misdemeanor]*** **crime of the fourth degree**,
8 and upon conviction thereof shall be punished by a fine of not more
9 than **[\$1,000.00]** *\$5,000.00* or by imprisonment for not more than
10 **[6 months]** **[3 years]* *18 months**, or by both such fine and
11 imprisonment.

1 2. This act shall take effect immediately.

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, No. 896

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 23, 1978

By Senator A. RUSSO

Referred to Committee on Revenue, Finance and Appropriations

AN ACT concerning the taxation of motor fuels and amending
R. S. 54:39-55.

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

1 1. R. S. 54:39-55 is amended to read as follows:

2 54:39-55. Any person, firm, partnership, association or corpora-
3 tion or any officer or agent thereof failing to pay the tax as herein
4 provided, or violating any of the provisions of article 3 of this
5 chapter (C. 54:39-17 et seq.), or making any false statement, or
6 concealing any material fact in any report or affidavit shall be
6A guilty of a misdemeanor, and upon conviction thereof shall be
7 punished by a fine of not more than **[\$1,000.00]** \$5,000.00 or by
8 imprisonment for not more than **[6 months]** 3 years, or by both
9 such fine and imprisonment.

1 2. This act shall take effect immediately.

STATEMENT

The present penalties in this section of the Motor Fuels Tax Law are not strong enough in relation to the serious nature of the violations. By increasing the penalties, it is hoped to prevent serious defrauding of the State and to allow more forceful prosecution of violators.

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

[ASSEMBLY REPRINT]

SENATE, No. 896

with Assembly amendments adopted June 18, 1979

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 23, 1978

By Senator A. RUSSO

Referred to Committee on Revenue, Finance and Appropriations

AN ACT concerning the taxation of motor fuels and amending
R. S. 54:39-55.

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

1 1. R. S. 54:39-55 is amended to read as follows:

2 54:39-55. Any person, firm, partnership, association or corpora-
3 tion or any officer or agent thereof failing to pay the tax as herein
4 provided, or violating any of the provisions of article 3 of this
5 chapter (C. 54:39-17 et seq.), or making any false statement, or
6 concealing any material fact in any report or affidavit ***[shall be]***
7 **is** guilty of a ***[misdemeanor]*** **crime of the fourth degree**,
8 and upon conviction thereof shall be punished by a fine of not more
9 than **[\$1,000.00]** *\$5,000.00* or by imprisonment for not more than
10 **[6 months]** **[3 years]* *18 months**, or by both such fine and
11 imprisonment.

1 2. This act shall take effect immediately.

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

ASSEMBLY TAXATION COMMITTEE

STATEMENT TO

SENATE, No. 896

STATE OF NEW JERSEY

DATED: MAY 14, 1979

The present penalties in this section of the Motor Fuels Tax Law are not strong enough in relation to the serious nature of the violations. By increasing the penalties, it is hoped to prevent serious defrauding of the State and to allow more forceful prosecution of violators.

The current penalty for failing to pay the tax, violating any provision of the law, making false statements, or concealing any material fact is a fine of up to \$1,000.00 or by imprisonment for up to 6 months, or both. These penalties are changed to a fine of up to \$5,000.00 or imprisonment for up to 3 years, or both.

ASSEMBLY AMENDMENTS TO
SENATE, No. 896

STATE OF NEW JERSEY

ADOPTED JUNE 18, 1979

Amend page 1, section 1, line 6, omit "shall be", insert "is".

Amend page 1, section 1, line 6A, omit "misdemeanor", insert "crime of the fourth degree".

Amend page 1, section 1, line 8, omit "3 years", insert "18 months".

STATEMENT

This amendment revises the terms of the violation of R. S. 54:39-55, and penalty thereunder, in accordance with the provisions of the New Jersey Code of Criminal Justice.

SENATE REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO
SENATE, No. 896

STATE OF NEW JERSEY

DATED: MARCH 2, 1978

The present penalties in this section of the Motor Fuels Tax Law are not strong enough in relation to the serious nature of the violations. By increasing the penalties, it is hoped to prevent serious defrauding of the State and to allow more forceful prosecution of violators.

The current penalty for failing to pay the tax, violating any provision of the law, making false statements, or concealing any material fact is a fine of up to \$1,000.00 or by imprisonment for up to 6 months, or both. These penalties are changed to a fine of up to \$5,000.00 or imprisonment for up to 3 years or both.

FEBRUARY 6, 1980

~~4~~

The certification would be phased in so that beginning January 1, 1982, no tax collector could be appointed or reappointed or gain tenure without the certification.

The bill also provides that a tax collector could only be removed from office for good cause upon written complaint to the Director of the Division of Local Government Services setting forth specific charges. The Director is empowered to hear and determine on all complaints charged against tax collectors.

A-1683, sponsored by Assemblywoman Barbara Kalik (D-Burlington), which increases the number of voter signatures required for the governing body in most municipalities to either form or dissolve a fire district.

In most municipalities, the required number of signatures would be five percent of the registered voters. In municipalities with fewer than 400 voters, twenty signatures would be required, and in cases in which the fire district is being dissolved, the voters would no longer be required to reside in the fire district.

The bill also eliminates the requirement for application by ten or more legal voters residing in an area for the enlargement of a fire district to include that area. Under the bill, the governing body can enlarge the fire district by ordinance without application.

A-3040, sponsored by Assemblyman Eugene H. Thompson (D-Essex), which repeals the statute requiring the Attorney General and the New Jersey Cemetery Board to be necessary and indispensable parties in any litigation involving a cemetery company.

Since the law requires that the Attorney General and the Board be advised of any such litigations and authorizes them to take any action they deem necessary, there is no necessity for a statute requiring them to be parties in the litigation.

S-896, sponsored by Senator Anthony Russo (D-Union), which amends the Motor Fuels Tax Law, to increase the penalties for its violation and to conform it to the new Criminal Code.

The former penalty for failing to pay the tax, violating any provision of the law, making false statements, or concealing any material fact was a fine of up to \$1,000 or imprisonment for up to six months, or both. These penalties are changed to a fine of up to \$5,000 or imprisonment for up to three years, or both.

~~1980~~