

40: 48-7.1

LEGISLATIVE HISTORY CHECKLIST

NJSA 40:48-7.1

Laws of 1977 Chapter 56 (Sewerage assessments-- prevent double charges)

Bill No. A28

Sponsor(s) Martin

Date introduced Pre-filed

Committee: Assembly Taxation

Senate Revenue, Finance & Appropriations

Amended during passage Yes No

Date of passage: Assembly Nov. 8, 1976

Senate Jan. 27, 1977

Date of approval April 13, 1977

Following statements are attached if available:

Sponsor statement Yes below No

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

Checked card catalog under:
NJ--Sewerage

Sponsor's statement:
The purpose of this bill is expressed in its title.

FEB 1978

10/4/76

Do Not Remove From Library
DEPOSITORY COPY

4/13/71

[OFFICIAL COPY REPRINT]
ASSEMBLY, No. 28

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1976 SESSION

By Assemblyman MARTIN

AN ACT concerning general improvements undertaken by municipalities and authorizing the granting of tax credits in certain cases.

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

1 1. Whenever any municipality undertakes the construction and
 2 installation of sewerage facilities within the municipality as a
 3 general improvement to be paid for by general taxation, rather than
 4 by special assessments levied against the real property benefited
 5 thereby, and there exists within the municipality certain tracts or
 6 parcels of real property which are connected to a sanitary sewerage
 7 system for which service charges are paid to another municipality
 8 and that system will not be serviced by such facilities, the govern-
 9 ing body of the municipality constructing and installing such facili-
 10 ties may, by ordinance, provide for the granting of a tax credit to
 11 be applied against the real property tax annually assessed against
 12 such tracts or parcels of real property. The tax credit shall be
 13 expressed as a percentage of that portion of the tax ***[assess-**
 14 **ments]*** **assessed** against such tracts or parcels of real property
 15 which represent assessments for the construction, operation and
 16 maintenance of the sewerage facilities to be constructed and in-
 17 stalled by the municipality. Such percentage shall be in such
 18 amount as the governing body shall deem to be equitable and just
 19 but in no event in excess of 100% **of the amount of the taxes so*
 20 *assessed**.

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 COMMITTEE ON TAXATION

STATEMENT TO

ASSEMBLY, No. 28

with Assembly committee amendment

STATE OF NEW JERSEY

DATED: MAY 3, 1976

This bill was previously introduced as Assembly Bill No. 1775 in May 1974, considered by the Taxation Committee and released favorably in October 1974. However, no action was taken in the General Assembly. The bill is designed to prevent double taxation for sewer service to a property owner who pays an assessment to another municipality than that in which his property is situated, and where his municipality of residence later constructs a sewer system paid for by general taxation. The bill is not mandatory but leaves it to the discretion of the municipality.

The committee releases this bill favorably.

SENATE REVENUE, FINANCE AND
APPROPRIATIONS COMMITTEE

STATEMENT TO
ASSEMBLY, No. 28

[OFFICIAL COPY REPRINT]

STATE OF NEW JERSEY

DATED: DECEMBER 2, 1976

The bill is designed to prevent double taxation for sewer service to a property owner who pays an assessment to another municipality than that in which his property is situated, and where his municipality of residence later constructs a sewer system paid for by general taxation. The bill is not mandatory but leaves it to the discretion of the municipality.