

40:8C-5 et al

LEGISLATIVE HISTORY CHECKLIST

HJSA 40:8C-5 et al (Extends Local Tax Authorization Act until 1-1-79)

LA'S OF 1977 CHAPTER 308

Bill No. A3503

Sponsor(s) Owens, Brown

Date Introduced Sept. 12, 1977

Committee: Assembly Taxation

Senate Revenue, Finance, Appropriations

Amended during passage Yesx No

Date of Passage: Assembly Oct. 3, 1977

Senate Dec. 1, 1977

Date of approval Jan. 4, 1978

Following statements are attached if available:

Sponsor statement Yes ~~No~~ (Below)

Committee Statement: Assembly Yesx No

Senate Yes ~~No~~

Fiscal Note Yesx No

Veto Message Yesx No

Message on signing Yesx No

Following were printed:

Reports Yesx No

Hearings Yesx No

Sponsor's Statement:

This bill would extend the Local Tax Authorization Act until January 1, 1979.

9/1/78

CHAPTER 308 LAWS OF N. J. 19 77  
APPROVED 1-4-78

ASSEMBLY, No. 3503

STATE OF NEW JERSEY

INTRODUCED SEPTEMBER 12, 1977

By Assemblymen OWENS and BROWN

Referred to Committee on Taxation

AN ACT concerning the authority of certain municipalities to impose certain taxes and amending the "Local Tax Authorization Act of 1970," approved December 23, 1970 (P. L. 1970, c. 326).

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

1 1. 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, **[1978]** 1979.

1 2. Section 8 of P. L. 1970, c. 326 (C. 40:48C-8) is amended to  
2 read 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  
5 after January 1, **[1978]** 1979.

1 3. Section 12 of P. L. 1970, c. 326 (C. 40:48C-12) is amended to  
2 read as follows:

3 12. No tax shall be imposed under any ordinance adopted pur-  
4 suant to this article with respect to sales of motor fuels on or after  
5 January 1, **[1978]** 1979.

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  
5 January 1, 1971, in a calendar quarter prior to that in which the  
6 ordinance is adopted on or after January 1, **[1978]** 1979, but any  
7 such ordinance shall remain in effect with respect to the right of the  
8 municipality to receive reports and enforce and collect taxes due  
9 thereunder for any period prior to January 1, **[1978]** 1979.

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

1 5. Section 26 of P. L. 1970, c. 326 (C. 40:48C-26) is amended to  
2 read as follows:

3 26. No tax shall be imposed under any ordinance adopted pur-  
4 suant to this article with respect to rental for use or occupancy of  
5 commercial premises on or after January 1, **[1978]** 1979.

1 6. Section 32 of P. L. 1970, c. 326 (C. 40:48C-32) is amended to  
2 read as follows:

3 32. No tax shall be imposed under any ordinance adopted pur-  
4 suant to this article with respect to transactions taking place on  
5 or after January 1, **[1978]** 1979.

1 7. This act shall take effect immediately.

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STATEMENT

This bill would extend the Local Tax Authorization Act until  
January 1, 1979.

SENATE REVENUE, FINANCE AND  
APPROPRIATIONS COMMITTEE

STATEMENT TO  
ASSEMBLY, No. 3503

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STATE OF NEW JERSEY

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DATED: NOVEMBER 21, 1977

This bill extends the "Local Tax Authorization Act of 1970" to January 1, 1979.

The "Local Tax Authorization Act of 1970" permits any municipality with a population in excess of 350,000 to enact an ordinance or ordinances imposing certain taxes. These include taxes on alcoholic beverages, parking, motor fuels, employer payrolls, commercial property occupancy, and retail sales.

The revenue from the imposition of any one or all of these taxes is general revenue to the municipality and may be expended for any lawful purpose.