

40:48C-5 et al.

LEGISLATIVE HISTORY CHECKLIST

NJSA 40:48C-5 et al. ("Local Tax Authorization Act"-extension)

Laws of 1976 Chapter 124

Bill No. A2327

Sponsor(s) Owens & Brown

Date Introduced November 9, 1976

Committee: Assembly -

Senate -

Amended during passage Yes No

Date of passage: Assembly November 9, 1976

Senate November 15, 1976

Date of approval December 13, 1976

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

Sponsors' statement:

The purpose of this bill is to extend the "Local Tax Authorization Act of 1970" to permit certain taxes thereunder to be imposed until January 1, 1978.

JAN 1978

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ASSEMBLY, No. 2327

STATE OF NEW JERSEY

INTRODUCED NOVEMBER 9, 1976

By Assemblymen OWENS and BROWN

(Without Reference)

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, **[1977]** 1978.

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, **[1977]** 1978.

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, **[1977]** 1978.

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, **[1977]** 1978, 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, **[1977]** 1978.

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, [1977] 1978.

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, [1977] 1978.

1 7. This act shall take effect immediately.

STATEMENT

The purpose of this bill is to extend the "Local Tax Authorization Act of 1970" to permit certain taxes thereunder to be imposed until January 1, 1978.