

40:48C-5 ET AL.

LEGISLATIVE HISTORY CHECKLIST

NJSA 40:48C-5 et al.

Laws of 1975 Chapter 262

Bill No. A3734

Sponsor(s) Owens & others

Date Introduced November 24, 1975

Committee: Assembly -

Senate -

Amended during passage Yes ~~No~~

Date of passage: Assembly December 15, 1975

Senate December 15, 1975

Date of approval December 18, 1975

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 application of the "Local Tax Authorization Act of 1970," from January 1, 1976 to January 1, 1977.

JUN 1977

10/4/76

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CHAPTER 262 LAWS OF N. J. 1975  
APPROVED 12-18-75

ASSEMBLY, No. 3734

STATE OF NEW JERSEY

INTRODUCED NOVEMBER 24, 1975

By Assemblymen OWENS, BROWN, NERI, KEEGAN, CODEY  
and ADUBATO

(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, **[1976]** 1977.

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, **[1976]** 1977.

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, **[1976]** 1977.

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, **[1976]** 1977, but any

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

7 such ordinance shall remain in effect with respect to the right of  
8 the municipality to receive reports and enforce and collect taxes  
9 due thereunder for any period prior to January 1, **[1976]** 1977.

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, **[1976]** 1977.

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, **[1976]** 1977.

1 7. This act shall take effect immediately.

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STATEMENT

The purpose of this bill is to extend the application of the "Local Tax Authorization Act of 1970," from January 1, 1976 to January 1, 1977.