

54: 39-65 and 66

LEGISLATIVE HISTORY CHECKLIST

NJSA 54:39-65 and 54:39-66

Laws of 1975 Chapter 314

Bill No. A1591

Sponsor(s) Sweeney & 11 Others

Date Introduced April 22, 1974

Committee: Assembly Taxation
Senate Revenue, Finance and Appropriations

Amended during passage Yes ~~No~~ Amendments during passage denoted by asterisks

Date of passage: Assembly January 27, 1975

Senate July 14, 1975

Date of approval February 19, 1976

Following statements are attached if available:

Sponsor statement Yes ~~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~~

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ASSEMBLY, No. 1591

STATE OF NEW JERSEY

INTRODUCED APRIL 22, 1974

By Assemblymen SWEENEY, FORAN, MARTIN, GLADSTONE,
PERSKIE, WORTHINGTON, YATES, GEWERTZ, Assembly-
woman TOTARO, Assemblymen WEIDEL, SALKIND, and
KOZLOSKI

Referred to Committee on Taxation

AN ACT relating to the taxation of motor fuels, and amending
R. S. 54:39-65 and R. S. 54:39-66.

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

1 1. R. S. 54:39-65 is amended to read as follows:

2 54:39-65. The provisions of this chapter requiring the payment
3 of taxes shall not be construed to apply to fuel sold to the Govern-
4 ment of the United States, *to the Government of this State or of any*
5 *political subdivision of this State, or to any department or agency*
6 **[thereof]** *of any of the said governments* for official use of such
7 **[government]** *governments *in motor vehicles, motor boats, or*
8 *other implements owned or leased by this State or any political*
9 *subdivision or agency thereof**, but every distributor shall report
9A such sales to the commissioner at such times and in such detail as
9B the commissioner may require. Any claim for exemption under this
10 section may be made by the distributor at any time within 2 years
11 after the date of sale, but no claim made after the expiration of
12 said 2 years will be recognized for any purpose by the State or
13 any agency thereof. Any person who shall purchase or otherwise
14 acquire fuel as herein defined upon which the tax has not been
15 paid, from **[the United States Government]** *any of the aforesaid*
16 *governments, or any of [its] their agents or officers, for use not*
17 *specifically associated with any governmental function or opera-*
18 *tion shall pay to the State of New Jersey the tax herein provided*
19 *upon the fuel so acquired. It shall be unlawful for any person to*
20 *use or to conspire with any governmental official, agent or em-*

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

21 ployee for the use of any requisition, purchase order, or any card
 22 or any authority to which he is not specifically entitled by govern-
 23 ment regulations, for the purpose of obtaining any such fuel, upon
 24 which the tax has not been paid.

1 2. R. S. 54:39-66 is amended to read as follows:

2 54:39-66. Any person:

3 (1) Who shall use any fuels as herein defined for any of the
 4 following purposes:

5 (a) **Operating or propelling motor vehicles, motor boats or**
 6 **other implements owned or leased by the State and all the**
 7 **political subdivisions thereof,】** (*Deleted by amendment.*)

8 (b) Autobusses while being operated over the highways of
 9 this State in those municipalities to which the operator has
 10 paid a monthly franchise tax for the use of the streets therein
 11 under the provisions of sections 48:4-14, 48:4-15 and 48:4-16
 12 or 48:16-25 of the Title Public Utilities **and autobusses while*
 12A *being operated over the highways of this State to provide*
 12B *regular route passenger service under operating authority con-*
 12C *ferred pursuant to R. S. 48:4-3*,*

13 (c) Agricultural tractors not operated on a public highway,

14 (d) Farm machinery,

15 (e) Aircraft,

16 (f) Ambulances,

17 (g) Rural free delivery carriers in the dispatch of their
 18 official business,

19 (h) Such vehicles as run only on rails or tracks, and such
 20 vehicles as run in substitution thereof,

21 (i) Such highway motor vehicles as are operated exclusively
 22 on private property,

23 (j) Motor boats or motor vessels used exclusively for or in
 24 the propagation, planting, preservation and gathering of
 25 oysters and clams in the tidal waters of this State,

26 (k) Motor boats or motor vessels used exclusively for com-
 27 mercial fishing,

28 (l) Motor boats or motor vessels while being used for hire
 29 for fishing parties or being used for sightseeing or excursion
 30 parties,

31 (m) Cleaning,

32 (n) Fire engines and fire-fighting apparatus,

33 (o) Stationary machinery and vehicles or implements not
 34 designed for the use of transporting persons or property on
 35 the public highway,

36 (p) Heating and lighting devices,

37 (q) Fuels previously taxed under this chapter and later
38 exported or sold for exportation from the State of New Jersey
39 to any other State or country provided, proof satisfactory to
40 the commissioner of such exportations is submitted,

41 (r) Motor boats or motor vessels used exclusively for Sea
42 Scout training by a duly chartered unit of the Boy Scouts of
43 America,

44 (s) Emergency vehicles used exclusively by volunteer first-
45 aid or rescue squads, and

46 (2) Who shall have paid the tax for such fuels hereby required
47 to be paid, shall be reimbursed and repaid the amount of tax so paid
48 upon presenting to the commissioner an application of such reim-
49 bursement or repayment, in form prescribed by the commissioner,
50 which application shall be verified by a declaration of the applicant
51 that the statements contained therein are true. Such application
52 for reimbursement or repayment shall be supported by an invoice,
53 or invoices, showing the name and address of the person from whom
54 purchased, the name of the purchaser, the date of purchase, the
55 number of gallons purchased, the price paid per gallon, and an
56 acknowledgment by the seller that payment of the cost of the fuel,
57 including the tax thereon, has been made. Such invoice, or invoices,
58 shall be legibly written and shall be void if any corrections or
59 erasures shall appear on the face thereof.

60 The commissioner may, in his discretion, permit a distributor
61 entitled to a refund under the provisions of this section to take
62 credit therefor, in lieu of such refund, in such manner as the com-
63 missioner may require, on a report filed pursuant to R. S. 54:39-27.

1 3. This act shall take effect on the first day of the calendar month
2 occurring not less than ***[30]*** *60* days after its enactment.

ASSEMBLY, No. 1591

STATE OF NEW JERSEY

INTRODUCED APRIL 22, 1974

By Assemblymen SWEENEY, FORAN, MARTIN, GLADSTONE,
PERSKIE, WORTHINGTON, YATES, GEWERTZ, Assembly-
woman TOTARO, Assemblymen WEIDEL, SALKIND, and
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3 of taxes shall not be construed to apply to fuel sold to the Govern-
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5 *political subdivision of this State, or to any department or agency*
6 **[thereof]** *of any of the said governments* for official use of such
7 **[government]** *governments*, but every distributor shall report such
8 sales to the commissioner at such times and in such detail as the
9 commissioner may require. Any claim for exemption under this
10 section may be made by the distributor at any time within 2 years
11 after the date of sale, but no claim made after the expiration of
12 said 2 years will be recognized for any purpose by the State or
13 any agency thereof. Any person who shall purchase or otherwise
14 acquire fuel as herein defined upon which the tax has not been
15 paid, from **[the United States Government]** *any of the aforesaid*
16 *governments*, or any of **[its]** *their* agents or officers, for use not
17 specifically associated with any governmental function or opera-
18 tion shall pay to the State of New Jersey the tax herein provided
19 upon the fuel so acquired. It shall be unlawful for any person to
20 use or to conspire with any governmental official, agent or em-
21 ployee for the use of any requisition, purchase order, or any card
22 or any authority to which he is not specifically entitled by govern-

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23 ment regulations, for the purpose of obtaining any such fuel, upon
24 which the tax has not been paid.

1 2. R. S. 54:39-66 is amended to read as follows:

2 54:39-66. Any person:

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4 following purposes:

5 (a) ~~Operating or propelling motor vehicles, motor boats or~~
6 ~~other implements owned or leased by the State and all the~~
7 ~~political subdivisions thereof,~~ (*Deleted by amendment.*)

8 (b) Autobusses while being operated over the highways of
9 this State in those municipalities to which the operator has
10 paid a monthly franchise tax for the use of the streets therein
11 under the provisions of sections 48:4-14, 48:4-15 and 48:4-16
12 or 48:16-25 of the Title Public Utilities,

13 (c) Agricultural tractors not operated on a public highway,

14 (d) Farm machinery,

15 (e) Aircraft,

16 (f) Ambulances,

17 (g) Rural free delivery carriers in the dispatch of their
18 official business,

19 (h) Such vehicles as run only on rails or tracks, and such
20 vehicles as run in substitution thereof,

21 (i) Such highway motor vehicles as are operated exclusively
22 on private property,

23 (j) Motor boats or motor vessels used exclusively for or in
24 the propagation, planting, preservation and gathering of
25 oysters and clams in the tidal waters of this State,

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27 mercial fishing,

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34 designed for the use of transporting persons or property on
35 the public highway,

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37 (q) Fuels previously taxed under this chapter and later
38 exported or sold for exportation from the State of New Jersey
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40 the commissioner of such exportations is submitted,

41 (r) Motor boats or motor vessels used exclusively for Sea
42 Scout training by a duly chartered unit of the Boy Scouts of
43 America,

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46 (2) Who shall have paid the tax for such fuels hereby required
47 to be paid, shall be reimbursed and repaid the amount of tax so paid
48 upon presenting to the commissioner an application of such reim-
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61 entitled to a refund under the provisions of this section to take
62 credit therefor, in lieu of such refund, in such manner as the com-
63 missioner may require, on a report filed pursuant to R. S. 54:39-27.

1 3. This act shall take effect on the first day of the calendar month
2 occurring not less than 30 days after its enactment.

STATEMENT

This bill would exempt from payment of motor fuel taxes the State, and county and municipal governments in the same manner as the Federal government is exempt from the payment of such taxes. Under current law, these governmental bodies pay the tax and subsequently have it refunded by the State.

This legislation would eliminate the inconvenience of such additional administrative procedures.

[SENATE REPRINT]

ASSEMBLY, No. 1591

with Senate committee amendments adopted June 5, 1975

STATE OF NEW JERSEY

INTRODUCED APRIL 22, 1974

By Assemblymen SWEENEY, FORAN, MARTIN, GLADSTONE, PERSKIE, WORTHINGTON, YATES, GEWERTZ, Assemblywoman TOTARO, Assemblymen WEIDEL, SALKIND, and KOZLOSKI

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1 3. This act shall take effect on the first day of the calendar month
2 occurring not less than ***[30]*** *60* days after its enactment.

SENATE REVENUE, FINANCE AND
APPROPRIATIONS COMMITTEE

STATEMENT TO
ASSEMBLY, No. 1591

—◆—
STATE OF NEW JERSEY
—◆—

DATED: MAY 1, 1975

This bill exempts from the motor fuels tax fuel sold to the State or any political subdivision of the State.

Under existing law the Federal Government is exempt, with the State and all political subdivisions qualified for reimbursement of any fuel taxes paid.

SENATE COMMITTEE AMENDMENTS TO
ASSEMBLY, No. 1591

STATE OF NEW JERSEY

ADOPTED JUNE 5, 1975

Amend page 1, section 1, line 7, after "governments", insert "in motor vehicles, motor boats, or other implements owned or leased by this State or any political subdivision or agency thereof".

Amend page 2, section 2, line 12, after "utilities", insert "and auto-busses while being operated over the highways of this State to provide regular route passenger service under operating authority conferred pursuant to R. S. 48:4-3".

Amend page 3, section 3, line 2, after "than", omit "30", insert "60".