

40:48C-5 ET AL.

LEGISLATIVE HISTORY CHECKLIST

NJSA 40:48C-5; 40:48C-8; 40:48C-12 et al.

Laws of 1974 Chapter 188

Bill No. A 2182

Sponsor(s) Owens, Brown & Neri

Date Introduced Oct. 7

Committee: Assembly Taxation

Senate -----

Amended during passage No

Date of passage: Assembly Nov. 25

Senate Dec. 16

Date of approval Dec. 24

Following statements are attached if available:

Sponsor statement Yes

Committee Statement: Assembly No

Senate No

Fiscal Note No

Veto message No

Message on signing No

Following were printed:

Reports No

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CHAPTER 158 LAWS OF N. J. 19 74
APPROVED 12-24-74

ASSEMBLY, No. 2182

STATE OF NEW JERSEY

INTRODUCED OCTOBER 7, 1974

By Assemblymen OWENS, BROWN and NERI

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, **[1975]** 1976.

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, **[1975]** 1976.

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, **[1975]** 1976.

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, **[1975]** 1976, but any
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, **[1975]** 1976.

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, **[1975]** 1976.

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, **[1975]** 1976.

1 7. This act shall take effect immediately.

STATEMENT

The purpose of this bill is to extend the application of the "Local Tax Authorization Act of 1970," from January 1, 1975 to January 1, 1976.