

FLOOR AMENDMENT STATEMENT: Yes

LEGISLATIVE FISCAL ESTIMATE: No

VETO MESSAGE: No

GOVERNOR'S PRESS RELEASE ON SIGNING: Yes

FOLLOWING WERE PRINTED:

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REPORTS: No

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NEWSPAPER ARTICLES: No

Rwh/cl

P.L. 2019, CHAPTER 333, *approved January 13, 2020*
Assembly, No. 3101 (*First Reprint*)

1 AN ACT increasing the minimum amounts to be annually
2 appropriated for certain arts, historical heritage, and tourism
3 purposes from hotel and motel occupancy fee revenues and
4 amending P.L.2003, c.114.

5

6 **BE IT ENACTED** by the Senate and General Assembly of the State
7 of New Jersey:

8

9 ¹1. Section 2 of P.L.2003, c.114 (C.54:32D-2) is amended to
10 read as follows:

11 2. a. The Director of the Division of Taxation shall collect and
12 administer the fee imposed pursuant to section 1 of P.L.2003, c.114
13 (C.54:32D-1). The fees collected shall be deposited to the General
14 Fund, and shall be allocated as follows:

15 (1) of the fees collected for occupancies during State Fiscal Year
16 2004: \$16,000,000 shall be allocated for appropriation to the New
17 Jersey State Council on the Arts for cultural projects; \$2,700,000 shall
18 be allocated for appropriation to the New Jersey Historical
19 Commission for the purposes of subsection a. of section 3 of P.L.1999,
20 c.131 (C.18A:73-22.3); \$9,000,000 shall be allocated for appropriation
21 to the **【New Jersey Commerce and Economic Growth Commission】**
22 Division of Travel and Tourism in the Department of State for tourism
23 advertising and promotion; and \$500,000 shall be allocated for
24 appropriation to the New Jersey Cultural Trust; and

25 (2) of the fees collected for occupancies during State Fiscal Year
26 2005 and thereafter: 22.68 percent shall be annually allocated for
27 appropriation to the New Jersey State Council on the Arts for cultural
28 projects, provided that of the fees collected for occupancies during
29 State Fiscal Year 2017 and thereafter the amount allocated shall not be
30 less than **【\$22,680,000】** \$31,900,000; 3.84 percent shall be allocated
31 for appropriation to the New Jersey Historical Commission for the
32 purposes of subsection a. of section 3 of P.L.1999, c.131 (C.18A:73-
33 22.3), provided that of the fees collected for occupancies during State
34 Fiscal Year 2017 and thereafter the amount allocated shall not be less
35 than **【\$3,840,000】** \$5,500,000; 12.76 percent shall be allocated for
36 appropriation to the **【New Jersey Commerce and Economic Growth**
37 **Commission】** Division of Travel and Tourism in the Department of
38 State for tourism advertising and promotion, provided that of the fees
39 collected for occupancies during State Fiscal Year 2017 and thereafter
40 the amount allocated shall not be less than **【\$12,760,000】**
41 \$17,600,000; and .72 percent shall be allocated for appropriation to the

EXPLANATION – Matter enclosed in bold-faced brackets **【thus】** in the above bill is
not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹Assembly AAP committee amendments adopted November 14, 2019.

1 New Jersey Cultural Trust, provided that the amount allocated shall
2 not be less than \$720,000.

3 b. (1) In carrying out the provisions of section 1 of P.L.2003,
4 c.114 (C.54:32D-1) and this section, the director shall have all of the
5 powers and authority granted in P.L.1966, c.30 (C.54:32B-1 et seq.).
6 The tax shall be filed and paid in a manner prescribed by the Director
7 of the Division of Taxation. The director shall promulgate such rules
8 and regulations as the director determines are necessary to effectuate
9 the provisions of section 1 of P.L.2003, c.114 (C.54:32D-1) and this
10 section.

11 (2) Each person required to collect the hotel and motel occupancy
12 fee shall be personally liable for the fee imposed, collected, or required
13 to be paid, collected, or remitted under section 1 of P.L.2003, c.114
14 (C.54:32D-1). Any such person shall have the same right in respect to
15 collecting the fee from that person's customer or in respect to non-
16 payment of the fee by the customer as if the fee were a part of the
17 purchase price of the occupancy or rent, as the case may be, and
18 payable at the same time; provided however, that the director shall be
19 joined as a party in any action or proceeding brought to collect the fee.

20 For purposes of this paragraph, "person" includes: an individual,
21 partnership, corporation, or an officer, director, stockholder, or
22 employee of a corporation, or a member or employee of a partnership,
23 who as such officer, director, stockholder, employee, or member is
24 under the duty to perform the act in respect of which the violation
25 occurs.

26 c. The annual appropriations act for each State Fiscal Year,
27 commencing with fiscal year 2005, shall appropriate and distribute
28 during that fiscal year amounts not less than the amounts otherwise
29 specified for State Fiscal Year 2004 in paragraph (1) of subsection a.
30 of this section for the purposes specified in paragraph (1) of subsection
31 a. of this section.

32 d. If the provisions of subsection c. of this section are not met on
33 the effective date of an annual appropriations act for the State fiscal
34 year, or if an amendment or supplement to an annual appropriations
35 act for the State fiscal year should violate the provisions of subsection
36 c. of this section, the Director of the Division of Budget and
37 Accounting in the Department of the Treasury shall, not later than five
38 days after the enactment of the annual appropriations act, or an
39 amendment or supplement thereto, that violates the provisions of
40 subsection c. of this section, certify to the Director of the Division of
41 Taxation that the requirements of subsection c. of this section have not
42 been met.

43 e. The Director of the Division of Taxation shall, no later than
44 five days after certification by the Director of the Division of Budget
45 and Accounting in the Department of the Treasury pursuant to
46 subsection d. of this section that the provisions of subsection c. of this
47 section have not been met or have been violated by an amendment or
48 supplement to the annual appropriations act, notify each person

1 required to collect tax of the certification and that the fee imposed
2 pursuant to section 1 of P.L.2003, c.114 (C.54:32D-1) shall no longer
3 be paid or collected.

4 (cf: P.L.2007, c.102, s.4)]¹

5
6 ¹1. Section 2 of P.L.2003, c.114 (C.54:32D-2) is amended to read
7 as follows:

8 2. a. The Director of the Division of Taxation shall collect and
9 administer the fee imposed pursuant to section 1 of P.L.2003, c.114
10 (C.54:32D-1). The fees collected shall be deposited to the General
11 Fund, and shall be allocated as follows:

12 (1) of the fees collected for occupancies during State Fiscal Year
13 2004: \$16,000,000 shall be allocated for appropriation to the New
14 Jersey State Council on the Arts for cultural projects; \$2,700,000 shall
15 be allocated for appropriation to the New Jersey Historical
16 Commission for the purposes of subsection a. of section 3 of P.L.1999,
17 c.131 (C.18A:73-22.3); \$9,000,000 shall be allocated for appropriation
18 to the **【New Jersey Commerce and Economic Growth Commission】**
19 Division of Travel and Tourism in the Department of State for tourism
20 advertising and promotion; and \$500,000 shall be allocated for
21 appropriation to the New Jersey Cultural Trust; and

22 (2) of the fees collected for occupancies during State Fiscal Year
23 2005 and thereafter: 22.68 percent shall be annually allocated for
24 appropriation to the New Jersey State Council on the Arts for cultural
25 projects, provided that of the fees collected for occupancies during
26 State Fiscal Year 2021 and thereafter the amount allocated shall not be
27 less than **【\$22,680,000】** \$31,900,000; 3.84 percent shall be allocated
28 for appropriation to the New Jersey Historical Commission for the
29 purposes of subsection a. of section 3 of P.L.1999, c.131 (C.18A:73-
30 22.3), provided that of the fees collected for occupancies during State
31 Fiscal Year 2021 and thereafter the amount allocated shall not be less
32 than **【\$3,840,000】** \$5,500,000; 12.76 percent shall be allocated for
33 appropriation to the **【New Jersey Commerce and Economic Growth**
34 **Commission】** Division of Travel and Tourism in the Department of
35 State for tourism advertising and promotion, provided that of the fees
36 collected for occupancies during State Fiscal Year 2021 and thereafter
37 the amount allocated shall not be less than **【\$12,760,000】**
38 \$17,600,000; and .72 percent shall be allocated for appropriation to the
39 New Jersey Cultural Trust, provided that the amount allocated shall
40 not be less than \$720,000.

41 b. (1) In carrying out the provisions of section 1 of P.L.2003,
42 c.114 (C.54:32D-1) and this section, the director shall have all of the
43 powers and authority granted in P.L.1966, c.30 (C.54:32B-1 et seq.).
44 The tax shall be filed and paid in a manner prescribed by the Director
45 of the Division of Taxation. The director shall promulgate such rules
46 and regulations as the director determines are necessary to effectuate

1 the provisions of section 1 of P.L.2003, c.114 (C.54:32D-1) and this
2 section.

3 (2) Each person required to collect the hotel and motel occupancy
4 fee shall be personally liable for the fee imposed, collected, or required
5 to be paid, collected, or remitted under section 1 of P.L.2003, c.114
6 (C.54:32D-1). Any such person shall have the same right in respect to
7 collecting the fee from that person's customer or in respect to non-
8 payment of the fee by the customer as if the fee were a part of the
9 purchase price of the occupancy or rent, as the case may be, and
10 payable at the same time; provided however, that the director shall be
11 joined as a party in any action or proceeding brought to collect the fee.

12 For purposes of this paragraph, "person" includes: an individual,
13 partnership, corporation, or an officer, director, stockholder, or
14 employee of a corporation, or a member or employee of a partnership,
15 who as such officer, director, stockholder, employee, or member is
16 under the duty to perform the act in respect of which the violation
17 occurs.

18 (3) Notwithstanding any other provision of law or administrative
19 action to the contrary, transient space marketplaces shall be required to
20 collect and pay on behalf of persons engaged in the business of
21 providing transient accommodations located in this State the tax for
22 transactions obtained through the transient space marketplace. For not
23 less than four years following the end of the calendar year in which the
24 transaction occurred, the transient space marketplace shall maintain
25 the following data for those transactions consummated through the
26 transient space marketplace:

27 (1) The name of the person who provided the transient
28 accommodation;

29 (2) The name of the customer who procured occupancy of the
30 transient accommodation;

31 (3) The address, including any unit designation, of the transient
32 accommodation;

33 (4) The dates and nightly rates for which the consumer procured
34 occupancy of the transient accommodation;

35 (5) The municipal transient accommodation registration number, if
36 applicable;

37 (6) A statement as to whether such booking services will be
38 provided in connection with (i) short-term rental of the entirety of such
39 unit, (ii) short-term rental of part of such unit, but not the entirety of
40 such unit, and/or (iii) short-term rental of the entirety of such unit, or
41 part thereof, in which a non-short-term occupant will continue to
42 occupy such unit for the duration of such short-term rental;

43 (7) The individualized name or number of each such advertisement
44 or listing connected to such unit and the uniform resource locator
45 (URL) for each such listing or advertisement, where applicable; and

46 (8) Such other information as the Division of Taxation may by rule
47 require.

1 The Division of Taxation may audit transient space marketplaces as
2 necessary to ensure data accuracy and enforce tax compliance.

3 c. The annual appropriations act for each State Fiscal Year,
4 commencing with fiscal year 2005, shall appropriate and distribute
5 during that fiscal year amounts not less than the amounts otherwise
6 specified for State Fiscal Year ~~2004~~ 2005 in paragraph ~~[(1)]~~ (2) of
7 subsection a. of this section for the purposes specified in paragraph
8 ~~[(1)]~~ (2) of subsection a. of this section.

9 d. If the provisions of subsection c. of this section are not met on
10 the effective date of an annual appropriations act for the State fiscal
11 year, or if an amendment or supplement to an annual appropriations
12 act for the State fiscal year should violate the provisions of subsection
13 c. of this section, the Director of the Division of Budget and
14 Accounting in the Department of the Treasury shall, not later than five
15 days after the enactment of the annual appropriations act, or an
16 amendment or supplement thereto, that violates the provisions of
17 subsection c. of this section, certify to the Director of the Division of
18 Taxation that the requirements of subsection c. of this section have not
19 been met.

20 e. The Director of the Division of Taxation shall, no later than
21 five days after certification by the Director of the Division of Budget
22 and Accounting in the Department of the Treasury pursuant to
23 subsection d. of this section that the provisions of subsection c. of this
24 section have not been met or have been violated by an amendment or
25 supplement to the annual appropriations act, notify each person
26 required to collect tax of the certification and that the fee imposed
27 pursuant to section 1 of P.L.2003, c.114 (C.54:32D-1) shall no longer
28 be paid or collected.¹

29 (cf: P.L.2019, c.235, s.15)

30

31 2. This act shall take effect immediately.

32

33

34

35

36 _____
37 Increases minimum annual amounts for appropriation for certain
38 arts, historical heritage, and tourism purposes from hotel and motel
occupancy fee revenues.

ASSEMBLY, No. 3101

STATE OF NEW JERSEY

218th LEGISLATURE

INTRODUCED FEBRUARY 8, 2018

Sponsored by:

Assemblywoman PATRICIA EGAN JONES

District 5 (Camden and Gloucester)

Assemblyman DANIEL R. BENSON

District 14 (Mercer and Middlesex)

Assemblyman R. BRUCE LAND

District 1 (Atlantic, Cape May and Cumberland)

Co-Sponsored by:

Assemblymen Andrzejczak, Caputo, Holley, Johnson, Mukherji,

Assemblywomen Vainieri Huttie, Reynolds-Jackson, Mosquera, Jasey,

Assemblymen Kennedy, Bramnick, A.M.Bucco, Assemblywoman Quijano,

Assemblymen Zwicker, Dancer, Assemblywoman Speight, Assemblyman

Milam, Assemblywoman Murphy, Assemblymen S.Kean, Karabinchak,

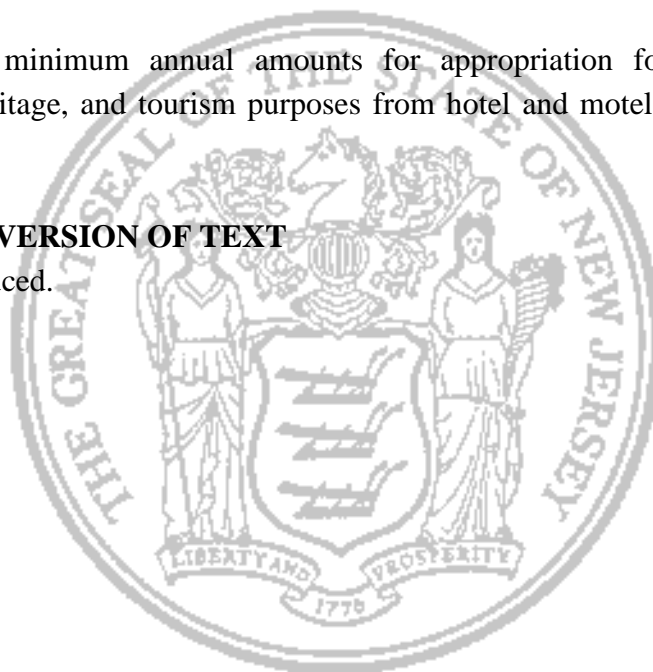
Chiaravalloti, Calabrese and Assemblywoman DiMaso

SYNOPSIS

Increases minimum annual amounts for appropriation for certain arts, historical heritage, and tourism purposes from hotel and motel occupancy fee revenues.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 11/15/2019)

A3101 JONES, BENSON

2

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2 appropriated for certain arts, historical heritage, and tourism
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6 **BE IT ENACTED** by the Senate and General Assembly of the State
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19 Commission for the purposes of subsection a. of section 3 of P.L.1999,
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21 to the **【New Jersey Commerce and Economic Growth Commission】**
22 Division of Travel and Tourism in the Department of State for tourism
23 advertising and promotion; and \$500,000 shall be allocated for
24 appropriation to the New Jersey Cultural Trust; and

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26 2005 and thereafter: 22.68 percent shall be annually allocated for
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28 projects, provided that of the fees collected for occupancies during
29 State Fiscal Year 2017 and thereafter the amount allocated shall not be
30 less than **【\$22,680,000】** \$31,900,000; 3.84 percent shall be allocated
31 for appropriation to the New Jersey Historical Commission for the
32 purposes of subsection a. of section 3 of P.L.1999, c.131 (C.18A:73-
33 22.3), provided that of the fees collected for occupancies during State
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35 than **【\$3,840,000】** \$5,500,000; 12.76 percent shall be allocated for
36 appropriation to the **【New Jersey Commerce and Economic Growth**
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38 State for tourism advertising and promotion, provided that of the fees
39 collected for occupancies during State Fiscal Year 2017 and thereafter
40 the amount allocated shall not be less than **【\$12,760,000】**
41 \$17,600,000; and .72 percent shall be allocated for appropriation to the
42 New Jersey Cultural Trust, provided that the amount allocated shall
43 not be less than \$720,000.

44 b. (1) In carrying out the provisions of section 1 of P.L.2003,
45 c.114 (C.54:32D-1) and this section, the director shall have all of the

EXPLANATION – Matter enclosed in bold-faced brackets **【thus】** in the above bill is
not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

1 powers and authority granted in P.L.1966, c.30 (C.54:32B-1 et seq.).
2 The tax shall be filed and paid in a manner prescribed by the Director
3 of the Division of Taxation. The director shall promulgate such rules
4 and regulations as the director determines are necessary to effectuate
5 the provisions of section 1 of P.L.2003, c.114 (C.54:32D-1) and this
6 section.

7 (2) Each person required to collect the hotel and motel occupancy
8 fee shall be personally liable for the fee imposed, collected, or required
9 to be paid, collected, or remitted under section 1 of P.L.2003, c.114
10 (C.54:32D-1). Any such person shall have the same right in respect to
11 collecting the fee from that person's customer or in respect to non-
12 payment of the fee by the customer as if the fee were a part of the
13 purchase price of the occupancy or rent, as the case may be, and
14 payable at the same time; provided however, that the director shall be
15 joined as a party in any action or proceeding brought to collect the fee.

16 For purposes of this paragraph, "person" includes: an individual,
17 partnership, corporation, or an officer, director, stockholder, or
18 employee of a corporation, or a member or employee of a partnership,
19 who as such officer, director, stockholder, employee, or member is
20 under the duty to perform the act in respect of which the violation
21 occurs.

22 c. The annual appropriations act for each State Fiscal Year,
23 commencing with fiscal year 2005, shall appropriate and distribute
24 during that fiscal year amounts not less than the amounts otherwise
25 specified for State Fiscal Year 2004 in paragraph (1) of subsection a.
26 of this section for the purposes specified in paragraph (1) of subsection
27 a. of this section.

28 d. If the provisions of subsection c. of this section are not met on
29 the effective date of an annual appropriations act for the State fiscal
30 year, or if an amendment or supplement to an annual appropriations
31 act for the State fiscal year should violate the provisions of subsection
32 c. of this section, the Director of the Division of Budget and
33 Accounting in the Department of the Treasury shall, not later than five
34 days after the enactment of the annual appropriations act, or an
35 amendment or supplement thereto, that violates the provisions of
36 subsection c. of this section, certify to the Director of the Division of
37 Taxation that the requirements of subsection c. of this section have not
38 been met.

39 e. The Director of the Division of Taxation shall, no later than
40 five days after certification by the Director of the Division of Budget
41 and Accounting in the Department of the Treasury pursuant to
42 subsection d. of this section that the provisions of subsection c. of this
43 section have not been met or have been violated by an amendment or
44 supplement to the annual appropriations act, notify each person
45 required to collect tax of the certification and that the fee imposed
46 pursuant to section 1 of P.L.2003, c.114 (C.54:32D-1) shall no longer
47 be paid or collected.

48 (cf: P.L.2007, c.102, s.4)

1 2. This act shall take effect immediately.

2

3

4

STATEMENT

5

6 This bill increases the minimum dollar amounts that the Director
7 of the Division of Taxation must allocate for cultural projects,
8 historical heritage programs, and tourism advertisement and
9 promotion. Current law requires the director to allocate 22.68
10 percent of the total hotel and motel occupancy fees collected to the
11 New Jersey State Council on the Arts for cultural projects, provided
12 that the actual dollar amount allocated is at least \$22.68 million.
13 This bill increases the minimum dollar amount that the director
14 must allocate for cultural projects to \$31.9 million. Current law
15 requires the director to allocate 3.84 percent of hotel and motel
16 occupancy fees collected to the New Jersey Historical Commission
17 for historical heritage purposes, provided that at least \$3.84 million
18 is allocated. This bill increases the minimum dollar amount that the
19 director must allocate for historical heritage purposes to \$5.5
20 million. Current law requires the director to allocate 12.76 percent
21 of hotel and motel occupancy fees collected to the Division of
22 Travel and Tourism in the Department of State for tourism
23 advertisement and promotion, provided at least \$12.76 million is
24 allocated. This bill increases the minimum dollar amount that the
25 director must allocate for tourism advertisement and promotion to
26 \$17.6 million. The bill applies to revenues collected for
27 occupancies during State Fiscal Year 2017 and thereafter.

28 The purpose of this bill is to encourage increased State funding
29 for the arts, historical heritage, and tourism without binding the
30 Legislature to increased funding levels. The bill does not change
31 the “poison pill” provision under current law, which mandates a
32 minimal level of funding for certain projects, including the arts,
33 historical heritage, and tourism advertisement and promotion.
34 Under the “poison pill” provision, failure to fund these projects at
35 Fiscal Year 2004 appropriation levels results in the termination of
36 the hotel and motel occupancy fee.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 3101

with committee amendments

STATE OF NEW JERSEY

DATED: NOVEMBER 14, 2019

The Assembly Appropriations Committee reports favorably Assembly Bill No. 3101, with committee amendments.

This bill increases the minimum dollar amounts that the Director of the Division of Taxation must allocate for cultural projects, historical heritage programs, and tourism advertisement and promotion.

Current law requires the director to allocate 22.68 percent of the total hotel and motel occupancy fees collected to the New Jersey State Council on the Arts for cultural projects, provided that the actual dollar amount allocated is at least \$22.68 million. This bill increases the minimum dollar amount that the director must allocate for cultural projects to \$31.9 million.

Current law requires the director to allocate 3.84 percent of hotel and motel occupancy fees collected to the New Jersey Historical Commission for historical heritage purposes, provided that at least \$3.84 million is allocated. This bill increases the minimum dollar amount that the director must allocate for historical heritage purposes to \$5.5 million.

Current law requires the director to allocate 12.76 percent of hotel and motel occupancy fees collected to the Division of Travel and Tourism in the Department of State for tourism advertisement and promotion, provided at least \$12.76 million is allocated. This bill increases the minimum dollar amount that the director must allocate for tourism advertisement and promotion to \$17.6 million.

The bill applies to revenues collected for occupancies during State Fiscal Year 2021 and thereafter.

As amended, the bill changes the “poison pill” provision under current law, which mandates a minimal level of funding for certain projects, including the arts, historical heritage, and tourism advertisement and promotion. The amendment requires funding for those projects at Fiscal Year 2005 appropriation levels instead of Fiscal Year 2004 appropriation levels, as required under current law.

COMMITTEE AMENDMENTS:

The committee amended the bill:

to make the bill applicable to revenues collected during Fiscal Year 2021 and thereafter rather than Fiscal Year 2017;

to require the minimum funding for the projects to be the Fiscal Year 2005 amount instead of the Fiscal Year 2004 amount; and to incorporate statutory updates.

FISCAL IMPACT:

This bill is not certified as requiring a fiscal note.

SENATE, No. 247

STATE OF NEW JERSEY 218th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2018 SESSION

Sponsored by:

Senator JEFF VAN DREW

District 1 (Atlantic, Cape May and Cumberland)

Senator TROY SINGLETON

District 7 (Burlington)

Co-Sponsored by:

Senators T.Kean, Diegnan, Gordon and Brown

SYNOPSIS

Increases minimum annual amounts for appropriation for certain arts, historical heritage, and tourism purposes from hotel and motel occupancy fee revenues.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



(Sponsorship Updated As Of: 2/2/2018)

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13 collecting the fee from that person's customer or in respect to non-
14 payment of the fee by the customer as if the fee were a part of the
15 purchase price of the occupancy or rent, as the case may be, and
16 payable at the same time; provided however, that the director shall be
17 joined as a party in any action or proceeding brought to collect the fee.

18 For purposes of this paragraph, "person" includes: an individual,
19 partnership, corporation, or an officer, director, stockholder, or
20 employee of a corporation, or a member or employee of a partnership,
21 who as such officer, director, stockholder, employee, or member is
22 under the duty to perform the act in respect of which the violation
23 occurs.

24 c. The annual appropriations act for each State Fiscal Year,
25 commencing with fiscal year 2005, shall appropriate and distribute
26 during that fiscal year amounts not less than the amounts otherwise
27 specified for State Fiscal Year 2004 in paragraph (1) of subsection a.
28 of this section for the purposes specified in paragraph (1) of subsection
29 a. of this section.

30 d. If the provisions of subsection c. of this section are not met on
31 the effective date of an annual appropriations act for the State fiscal
32 year, or if an amendment or supplement to an annual appropriations
33 act for the State fiscal year should violate the provisions of subsection
34 c. of this section, the Director of the Division of Budget and
35 Accounting in the Department of the Treasury shall, not later than five
36 days after the enactment of the annual appropriations act, or an
37 amendment or supplement thereto, that violates the provisions of
38 subsection c. of this section, certify to the Director of the Division of
39 Taxation that the requirements of subsection c. of this section have not
40 been met.

41 e. The Director of the Division of Taxation shall, no later than
42 five days after certification by the Director of the Division of Budget
43 and Accounting in the Department of the Treasury pursuant to
44 subsection d. of this section that the provisions of subsection c. of this
45 section have not been met or have been violated by an amendment or
46 supplement to the annual appropriations act, notify each person
47 required to collect tax of the certification and that the fee imposed

1 pursuant to section 1 of P.L.2003, c.114 (C.54:32D-1) shall no longer
2 be paid or collected.
3 (cf: P.L.2007, c.102, s.4)
4

5 2. This act shall take effect immediately.
6
7

8 STATEMENT
9

10 This bill increases the minimum dollar amounts that the Director
11 of the Division of Taxation must allocate for cultural projects,
12 historical heritage programs, and tourism advertisement and
13 promotion. Current law requires the director to allocate 22.68
14 percent of the total hotel and motel occupancy fees collected to the
15 New Jersey State Council on the Arts for cultural projects, provided
16 that the actual dollar amount allocated is at least \$22.68 million.
17 This bill increases the minimum dollar amount that the director
18 must allocate for cultural projects to \$31.9 million. Current law
19 requires the director to allocate 3.84 percent of hotel and motel
20 occupancy fees collected to the New Jersey Historical Commission
21 for historical heritage purposes, provided that at least \$3.84 million
22 is allocated. This bill increases the minimum dollar amount that the
23 director must allocate for historical heritage purposes to \$5.5
24 million. Current law requires the director to allocate 12.76 percent
25 of hotel and motel occupancy fees collected to the Division of
26 Travel and Tourism in the Department of State for tourism
27 advertisement and promotion, provided at least \$12.76 million is
28 allocated. This bill increases the minimum dollar amount that the
29 director must allocate for tourism advertisement and promotion to
30 \$17.6 million. The bill applies to revenues collected for
31 occupancies during State Fiscal Year 2017 and thereafter.

32 The purpose of this bill is to encourage increased State funding
33 for the arts, historical heritage, and tourism without binding the
34 Legislature to increased funding levels. The bill does not change
35 the “poison pill” provision under current law, which mandates a
36 minimal level of funding for certain projects, including the arts,
37 historical heritage, and tourism advertisement and promotion.
38 Under the “poison pill” provision, failure to fund these projects at
39 Fiscal Year 2004 appropriation levels results in the termination of
40 the hotel and motel occupancy fee.

SENATE STATE GOVERNMENT, WAGERING, TOURISM &
HISTORIC PRESERVATION COMMITTEE

STATEMENT TO

SENATE, No. 247

with committee amendments

STATE OF NEW JERSEY

DATED: FEBRUARY 1, 2018

The Senate State Government, Wagering, Tourism and Historic Preservation Committee reports favorably and with committee amendments Senate Bill No. 247.

As amended, this bill increases the minimum dollar amounts that the Director of the Division of Taxation must allocate for cultural projects, historical heritage programs, and tourism advertisement and promotion. Current law requires the director to allocate 22.68 percent of the total hotel and motel occupancy fees collected to the New Jersey State Council on the Arts for cultural projects, provided that the actual dollar amount allocated is at least \$22.68 million. This bill increases the minimum dollar amount that the director must allocate for cultural projects to \$31.9 million. Current law requires the director to allocate 3.84 percent of hotel and motel occupancy fees collected to the New Jersey Historical Commission for historical heritage purposes, provided that at least \$3.84 million is allocated. This bill increases the minimum dollar amount that the director must allocate for historical heritage purposes to \$5.5 million. Current law requires the director to allocate 12.76 percent of hotel and motel occupancy fees collected to the Division of Travel and Tourism in the Department of State for tourism advertisement and promotion, provided at least \$12.76 million is allocated. This bill increases the minimum dollar amount that the director must allocate for tourism advertisement and promotion to \$17.6 million. The bill applies to revenues collected for occupancies during State Fiscal Year 2019 and thereafter.

The bill does not change the “poison pill” provision under current law, which mandates a minimal level of funding for certain projects, including the arts, historical heritage, and tourism advertisement and promotion. Under the “poison pill” provision, failure to fund these projects at Fiscal Year 2004 appropriation levels results in the termination of the hotel and motel occupancy fee.

This bill was pre-filed for introduction in the 2018-2019 session pending technical review. As reported, the bill includes the changes required by technical review, which has been performed.

COMMITTEE AMENDMENTS

The committee amended the bill to make the bill applicable to revenues collected during Fiscal Year 2019 and thereafter rather than Fiscal Year 2017 and thereafter.

STATEMENT TO

[First Reprint]

SENATE, No. 247

with Senate Floor Amendments
(Proposed by Senator VAN DREW)

ADOPTED: FEBRUARY 26, 2018

This floor amendment changes the “poison pill” provision under current law, which mandates a minimal level of funding for certain projects, including the arts, historical heritage, and tourism advertisement and promotion. The floor amendment requires funding for those projects at Fiscal Year 2005 appropriation levels instead of Fiscal Year 2004 appropriation levels, as required under current law.

Governor Murphy Takes Action on Legislation

01/13/2020

TRENTON – Today, Governor Phil Murphy signed the following bills into law:

A268 (Kean, Egan, Holley/Singer, Gopal) - "P.I.C.K. Awareness Act"; authorizes issuance of special support recovery license plates.

A790 (Andrzejczak, Land, Mosquera, Mukherji, Downey, Zwicker, Mazzeo/Connors, Singleton) - "Combat to College Act"; grants priority course registration to military service members and veterans attending public institutions of higher education.

A791 (Andrzejczak, Land, Mosquera, Danielsen, Mukherji, Downey, Zwicker/Van Drew, Brown) - Requires institution of higher education to award appropriate credit for student's military service.

A1212 (McKeon, Gusciora, Vainieri Huttel/Sweeney, Smith, Bateman, Greenstein) - Clarifies intent of P.L.2007, c.340 regarding NJ's required participation in Regional Greenhouse Gas Initiative.

A1305 (Greenwald/Rice) - Renames Mountainview Youth Correctional Facility as "William H. Fauver Youth Correctional Facility."

A1576 (Conaway, Giblin/Vitale) - Requires certain health care facilities to provide, and employees to receive, annual influenza vaccination.

A1582 (Conaway, Moriarty, Mosquera, Benson, Pinkin, Giblin, Quijano/Weinberg, Ruiz) - Establishes "Dietetics and Nutrition Licensing Act".

A1991 (Sumter, Munoz, Mukherji/Singer, Gordon) - Requires students at institutions of higher education to receive immunization for meningitis in accordance with recommendations of Advisory Committee on Immunization Practices.

A3101 (Egan Jones, Benson, Land/Singleton) - Increases minimum annual amounts for appropriation for certain arts, historical heritage, and tourism purposes from hotel and motel occupancy fee revenues.

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A3160 (Lampitt, Giblin, Murphy/Beach) - Permits cosmetology and hairstyling school clinics to charge certain fees for services rendered to general public.

A3832 (Mukherji, McKnight, Chiaravalloti/Cryan, Stack) - Authorizes municipal tax levy through public question for certain purposes; clarifies ability of local government entities to issue non-recourse bonds; appropriates \$100,000.

A4493 (Pinkin, Conaway, Vainieri Huttel/Vitale) - Authorizes expedited partner therapy, under which sexual partners or patients diagnosed with sexually transmitted disease are treated without prior clinical examination.

A4608 (Zwicker, Downey/Weinberg, Kean) - " Applied Behavior Analyst Licensing Act."

A4710 (Lampitt, Zwicker, Vainieri Huttel/Beach,Turner) - "Strengthening Gifted and Talented Education Act"; establishes school district responsibilities in educating gifted and talented students.

A5037 (Pintor Marin, Speight, Vainieri Huttel/Andrzejczak, Greenstein) - Enhances penalties related to counterfeit drugs.

A5091 (McKeon, Vainieri Huttel, Pinkin/Pou, Singleton) - Establishes "Safeguarding Against Financial Exploitation Act."

A5263 (Tully, Armato/Corrado) - Requires four-year public institution of higher education to award college credits to firefighters for certain courses completed at county fire academies.

A5277 (DeAngelo, Houghtaling/Greenstein) - Eliminates term limits for members of State Board of Examiners of Master Plumbers and State Board of Examiners of Heating, Ventilating, Air Conditioning and Refrigeration Contractors.

A5624 (Pintor Marin, Munoz, Lampitt/Weinberg, Corrado) - Requires that State employee serve as Equal Employment Opportunity and Affirmative Action officer for gubernatorial transitions.

A5625 (Pintor Marin, Munoz, Lampitt/Weinberg, Corrado) - Requires payment of expenses related to background investigations for certain gubernatorial transition positions.

A5628 (Pintor Marin, Munoz, McKnight/Weinberg, Corrado) - Requires Civil Service Commission establish standardize recordkeeping and retention requirements with regard to unclassified State employees.

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A5631 (Pintor Marin, Munoz, Pinkin/Weinberg, Corrado) - Specifies certain requirements for State agency review of complaint of workplace discrimination.

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A5632 (Pintor Marin, Munoz, Reynolds-Jackson/Weinberg) - Requires certain public employees receive additional training to manage harassment or discrimination complaints.

A5917 (Chiaravalloti, McKnight/Cunningham, Weinberg) - Expands DOH oversight of hospital finances.

A6007 (McKeon/Pou) - Requires insurers and insurance groups to submit corporate governance annual disclosure to DOBI Commissioner.

S463 (Singer, Greenstein/Dancer, Calabrese, DeAngelo) - Provides for voluntary contributions by taxpayers on gross income tax returns for Meals on Wheels.

S538 (Oroho, Stack/Wirths, Vaineri Huttie, Bucco) - Allows long term tax exemption extension for certain low-income housing.

S775 (Cunningham, Sacco/Sumter, Caride, Vainieri Huttie) - Establishes Tuition Aid Grant Study Commission to examine New Jersey's Tuition Aid Grant Program and make recommendations regarding improvements to program.

S778 (Cunningham, Kean/Quijano, Jasey, Pintor Marin) - Establishes Campus Sexual Assault Commission.

S1493 (Stack, Singleton/Quijano, Chaparro, Timberlake) - Prohibits landlords from requiring residential tenants to pay rent and other related charges through electronic funds transfer; requires landlords to provide receipts for cash payments.

S1508 (Turner, Singleton/Reynolds-Jackson, Sumter, Wimberly) - Eliminates motor vehicle surcharges following retirement of bonds and debts tied to surcharges.

S1834 (Ruiz, Cunningham/Quijano, Murphy) - Requires each public institution of higher education to post its budget on the institution's website.

S1953 (Oroho, Cruz-Perez/Space, Andrzejcack, Wirths) - Directs Dept. of Agriculture to authorize and advise food hubs.

S1966 (Sweeney, Singleton/Taliaferro) - Increases death benefit of active member of PFRS and SPRS to 50 percent of final compensation for surviving child or children.

S2527 (Ruiz, Turner/Lampitt, Quijano, Timberlake) - Requires Department of Agriculture to promote school meal programs.

S2533 (Greenstein, Cruz-Perez/Vainieri Huttie, Lopez, Timberlake) - Requires Office of Victim-Witness Advocacy to provide services to certain inmates.

S2898 (Madden, Sarlo/Murphy, Mosquera, Vainieri Huttie) - Establishes "New Jersey Fire and EMS Crisis Intervention Services" telephone hotline; provides funding for hotline through fire inspection fees and penalties.

S2980 (Ruiz/Lampitt, McKnight) - Provides that school district may not condition student enrollment in district on fact that MVC does not have name or address of parent or guardian on file.

S2982 (Ruiz/Lampitt, Mukherji, Lopez) - Clarifies that child may not be excluded from public school based on membership in protected category under "Law Against Discrimination" or immigration status.

S2998 (Ruiz/Freiman, Downey) - Requires creditors to make certain disclosures regarding collateral protection insurance to consumer debtors.

S3064 (Ruiz, Singleton/Armato, Conaway, Swain) - Establishes task force to develop State-wide plan to diversify apprenticeships.

S3066 (Ruiz, Singleton/Lampitt, Mukherji, Benson) - Creates five year High-Growth Industry Regional Apprenticeship Development Grant Pilot Program.

S3118 (Ruiz/Speight, Munoz, Tucker) - Establishes public awareness campaign to promote early conversations about advance care planning and end-of-life care.

S3124 (Stack/Mukherji) - Requires landlords to allow tenants to pay rent up to three business days after eviction order or lockout is executed and accept rent payments by any means.

S3206 (Pou, Cruz-Perez/Lopez, McKeon, Murphy) - Establishes "Unbanked and Underbanked Consumers Study Commission."

S3215 (Greenstein, Singleton/Zwicker, Mukherji, Swain) - Requires State to use 20-year time horizon and most recent Intergovernmental Panel on Climate Change Assessment Report when calculating global warming potential to measure global warming impact of greenhouse gases.

S3246 (Sarlo, Singleton, Oroho, Bucco/Benson, Bucco, Freiman) - Establishes elective pass-through entity business alternative income tax and allows corresponding refundable gross income tax and corporation business tax credit.

S3327 (Ruiz, Cruz-Perez/Lopez, Timberlake) - Establishes Commission on Latino and Hispanic Heritage in DOE.

S3348 (Weinberg/Vainieri Huttle, McKnight) - Requires home health agencies and specialty pharmacies providing services related to bleeding episodes associated with hemophilia to comply with certain minimum practice standards.

S3528 (Scutari, Codey/Vainieri Huttle, Quijano, Kennedy) - Establishes process to obtain judgement of adoption for civil union partner or spouse of natural or legal parent of child when that person is named as parent on child's birth certificate.

S3574 (Scutari, Kean, Cryan/Carter, Kennedy, Freiman) - Requires NJT to conduct feasibility study on restoring one-seat ride to Manhattan on Raritan Valley Line.

Governor Murphy conditionally vetoed the following bills:

A2431 (Benson, Jimenez, DeCroce, Eustace/Weinberg, Kean) – Requires health insurers to provide plans that limit patient cost-sharing concerning certain prescription drug coverage.

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A4978 (Timberlake, Zwicker, Vainieri Huttle/Greenstein, Cryan) – Prohibits online education services from using and disclosing certain information, engaging in targeted advertising, and requires deletion of certain information in certain circumstances.

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S3920 (Pou/Wimberly, Sumter) – Concerns provision of energy to certain manufacturing facilities by providing exemptions to certain energy related taxes.

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Governor Murphy absolute vetoed the following bill:

S4139 (Greenstein/Benson) - Makes Fiscal Year 2020 supplemental appropriation of \$250,000 to Rutgers University - New Brunswick for School of Dental Medicine - Special Care Treatment Center.

[Copy of Statement](#)

**GOVERNOR'S STATEMENT UPON SIGNING
ASSEMBLY BILL NO. 3101
(First Reprint)**

Today I am pleased to sign Senate Bill No. 3101 (First Reprint), which increases the statutory dedication for arts and cultural projects, historical heritage programs, and tourism advertisement and promotion from hotel and motel occupancy fees collected by the State. The statutory dedication funds grants to arts organizations, projects, and artists throughout the State, as well as grants to museums, historical societies, and historic sites and grants for research and publications on New Jersey history. It also supports the State's robust tourism industry.

The bill amends P.L.2003, C.114, which directed minimum appropriations to arts and cultural projects, historical heritage programs, and tourism advertisement and promotion in State Fiscal Year 2004 and increased the amounts of the required appropriations for State Fiscal Year 2005 and beyond. The act contains a "poison pill" provision that required the Legislature to fund the enumerated causes at no less than the Fiscal Year 2004 funding levels. Putting aside the legality of poison pills as a budgeting practice under the New Jersey Constitution, under the act's provision, if the requisite funding is not provided, then the State is prohibited from collecting the seven percent fee on hotel and motel occupancies. In addition to increasing the minimum appropriations for the aforementioned projects and programs, this bill also revises the poison pill provision to mandate that the State provide no less than the higher Fiscal Year 2005 funding levels to avoid the cessation of hotel and motel occupancy fee collections.

Analysis of past years' appropriations reveals that the Legislature has routinely appropriated less than the statutorily required minimums, instead opting to appropriate the minimum required to avoid triggering the poison pill provision. Indeed, under my predecessor's administration, funding for arts, cultural, and historical heritage initiatives was routinely diverted in order to offset losses in revenue resulting from a tax incentive program that awarded billions of dollars in tax credits and was among the most expensive and least productive in the nation, and other ill-advised policy decisions such as lowering the State Sales and Use Tax. The Legislature's habit of underfunding arts and culture was demonstrated again this year by the elimination of \$50,000 in funding for the Count Basie Center for the Arts from my proposed Fiscal Year 2020 Budget.

I commend the Legislature for signaling a desire to reverse course and prioritize funding for cultural, historical heritage, and tourism programs. I am signing this bill because I strongly believe that the arts cultivate young imaginations, create a welcoming sense of place and desirable quality of life, and stimulate business activity. Funding arts and culture helps to

build a state's creative capacity, a trait indispensable to my Administration's commitment to advancing New Jersey's innovation economy.

I recognize, however, that the funding thresholds established in the bill represent a nearly \$30 million increase over Fiscal Year 2020 appropriations and are merely aspirational while we continue the hard work of correcting years of poor fiscal management and decision-making. Still, I am hopeful that the changes made through this legislation will begin to end the practice of prior administrations and legislatures chronically underfunding the State's cherished cultural programs. As I have said many times, budgeting is about mathematics and priorities, and the promotion of arts, culture, history, and tourism is certainly a worthy priority for the State to advance. The current amount of funding provided to arts and cultural programs is a discredit to our State's distinction of being the first State in the nation to provide universal arts education to all public school students and our legacy as the home state of luminous artistic figures like Paul Robeson, Bruce Springsteen, Frank Sinatra, Whitney Houston, and Count Basie. While I am pleased with the funding that this bill makes available, I urge the Legislature to move quickly to advance legislation that will implement fairer tax policies to generate the revenue needed to fund valuable causes such as these. My signature today represents my unwavering commitment to strengthening the artistic and cultural endeavors that enhance our local economies and the quality of life for so many New Jerseyans across our great State.

Date: January 13, 2020

/s/ Philip D. Murphy

Governor

Attest:

/s/ Matthew J. Platkin

Chief Counsel to the Governor