40:48K-1 to 40:48K-4 and 54:4-65 LEGISLATIVE HISTORY CHECKLIST

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LAWS OF:	2021	CHAP	FER:	99				
NJSA:	40:48K-1 to 40:48K-4 and 54:4-65 (Permits municipalities to authorize programs encouraging local shopping through property tax rewards; validates certain related municipal actions.)							
BILL NO:	A4806 (Substituted for S3188 (1R))							
SPONSOR(S)	Dancer, Ronald S. and others							
DATE INTRODUCED: 10/8/2020								
COMMITTEE: ASSEME		SSEMBLY:	Commerce & Economic Development					
	SE	ENATE:	Comm	unity & Urban Aff	airs			
AMENDED DURING PASSAGE:			Yes					
DATE OF PASSAGE: ASSEM			IBLY :	3/25/2021				
		SENA	ſE:	3/25/2021				
DATE OF APPROVAL: 5/12/20)21						
FOLLOWING ARE ATTACHED IF AVAILABLE:								
FINAL TEXT OF BILL (First Reprint enacted)						Yes		
A4806 INTRODUCED BILL (INCLUDES SPONSOR'S STATEMENT):						Yes		
COMMITTEE STATEMENT: A					ASSEMBLY:	Yes		
					SENATE:	Yes		
(Audio archived recordings of the committee meetings, corresponding to the date of the committee statement, <i>may possibly</i> be found at www piled state piles)								

be found at www.njleg.state.nj.us)

FLOOR AMENDMENT STATEMENT:	FLOOR AMENDMENT STATEMENT:				
LEGISLATIVE FISCAL ESTIMATE:	LEGISLATIVE FISCAL ESTIMATE:				
S3188 (1R)					
INTRODUCED BILL (INCLUDES SPONSOR'	INTRODUCED BILL (INCLUDES SPONSOR'S STATEMENT):				
COMMITTEE STATEMENT:	ASSEMBLY:	No			
	SENATE:	Yes			

(Audio archived recordings of the committee meetings, corresponding to the date of the committee statement, *may possibly* be found at www.njleg.state.nj.us)

FLOOR AMENDMENT STATEMENT:	Yes
LEGISLATIVE FISCAL ESTIMATE:	No
VETO MESSAGE:	No

FOLLOWING WERE PRINTED:

To check for circulating copies, contact New Jersey State Government Publications at the State Library (609) 278-2640 ext.103 or <u>mailto:refdesk@njstatelib.org</u>

REPORTS:	No
HEARINGS:	No
NEWSPAPER ARTICLES:	Yes

Samantha Marcus. "With new law, shop till your property taxes drop. "Times, The (Trenton, NJ), May 14, 2021: 003.

RH/CL

Title 40. Chapter 48K.(New) Property Tax Rewards §§1,2,4,5 -C.40:48K-1 to 40:48K-4

P.L. 2021, CHAPTER 99, approved May 12, 2021 Assembly, No. 4806 (First Reprint)

1 AN ACT permitting and validating municipal ¹programs encouraging local shopping through municipal¹ property tax 2 3 ¹[reward programs] <u>rewards</u>¹, supplementing Title 40 of the Revised Statutes, and amending R.S.54:4-65. 4 5 6 **BE IT ENACTED** by the Senate and General Assembly of the State 7 of New Jersey: 8 9 ¹[1. (New section) a. As used in this section: "Annual rebate" means the annual reimbursement of all rewards 10 earned by a participating customer in a property tax reward program 11 12 between May 1 and April 30. 13 "Operator" means a private entity designated by a municipality 14 to operate a property tax reward program. "Participating business" means a business, located within a 15 municipality that has established a property tax reward program, 16 17 which business has agreed to provide rewards to participating 18 customers based on purchases of goods or services by those 19 participating customers. 20 "Participating customer" means a municipal resident, a municipal employee, a person who is employed in the municipality, 21 22 or a resident of another municipality, who has registered with the 23 operator of a property tax reward program to earn rewards under the 24 program through the purchase of goods or services from 25 participating businesses. 26 "Reward" means the percentage of a total purchase price earned 27 by a participating customer when that customer makes a purchase at 28 a participating business. 29 b. The governing body of a municipality, by resolution, may 30 authorize the creation, and the operation in the municipality, of a 31 property tax reward program to provide annual rebates to 32 participating customers who purchase goods or services from participating businesses located in the municipality. 33 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 <u>thus</u> is new matter.

Matter enclosed in superscript numerals has been adopted as follows: ¹Senate floor amendments adopted February 19, 2021.

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1 municipality shall designate a private entity to serve as operator of 2 the property tax reward program. The operator shall solicit 3 participation in the program from businesses located in the 4 municipality. Participation in the property tax reward program by 5 businesses located in the municipality shall be voluntary. Each 6 participating business shall determine, and shall inform the program 7 operator of, the amount of the reward to be provided to participating 8 customers.

9 The operator shall offer a reward card to municipal c. 10 residents, municipal employees, persons who are employed in the 11 municipality, and, upon request, to residents of other municipalities. 12 A property tax reward program created pursuant to this section shall 13 not charge a fee for participation in the program to any participating 14 customer. The recipient of a reward card may become a 15 participating customer by registering with the program operator to 16 participate in the program. A participating customer shall present a 17 reward card at a participating business when making a purchase of 18 goods or services in order to earn a reward for that purchase from 19 that participating business. The program operator shall, in writing, 20 notify participating customers of the businesses participating in the 21 program, and the percentage of the reward to be provided by each 22 participating business. The operator shall also maintain this 23 information on a website.

d. A participating business shall pay the amount of the rewards
earned by participating customers to the operator, plus a separate
administrative fee per transaction to the operator. The amount of
the annual rebate earned by a participating customer shall equal the
total amount of all rewards earned by that participating customer
between May 1st and April 30th of the following year.

30 No later than June 1st annually, the operator shall provide e. 31 the municipal tax collector with a list of program participants who 32 are property owners and the dollar amount of the annual rebate 33 earned by each property owner between May 1st and April 30th; 34 and shall also transfer to the municipal tax collector the total dollar 35 value of all annual rebates earned by those property owners between May 1st and April 30th. The tax collector shall note on the property 36 37 tax bill of each participating customer the amount of the annual 38 rebate earned and paid to the tax collector, and shall subtract that 39 amount from the total amount of property taxes due and payable on 40 the property for the tax year.

No later than June 1st annually, the operator shall issue to each
participating customer who is not a property owner within the
municipality a rebate check for the amount of the annual rebate
earned by the participating customer between May 1st and April
30th.

f. All actions taken by the governing body of a municipality
prior to the effective date of P.L., c. (C.) (pending before
the Legislature as this bill), to authorize the creation and operation

A4806 [1R]

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1 of a property tax reward program in the municipality, are hereby 2 ratified and affirmed as valid acts of the municipality.]¹ 3 4 ¹1. (New section) The Legislature finds and declares: 5 a. Commercial real property is a critically important component 6 of a municipality's property tax base. 7 b. A flourishing downtown or commercial area provides not 8 only a stable property tax base for a municipality, and property tax 9 collections that do not increase the burden on homeowners, but also 10 a gathering place for municipal events and social interactions, 11 which foster a strong sense of community between residents. 12 c. In a State with chronically high property taxes, credits or 13 other rewards applied against property taxes and earned through 14 purchasing goods or services in the local area serve as an effective 15 incentive for shopping locally, and even participating customers 16 living outside the municipality may earn rewards, which then can be 17 used to pay property taxes in their own municipalities. 18 d. A thriving commercial district, particularly a walkable 19 downtown, is appealing to families when they are looking for a 20 municipality in which to establish their family home. 21 e. Especially in economically trying times, such as those 22 visited upon the State in relation to the COVID-19 pandemic, it is 23 critical to ensure local governments may adopt innovative stimulus 24 initiatives to encourage municipal residents and residents of nearby 25 communities, and employees of local businesses, to support local 26 businesses by shopping locally, so that those business owners are 27 able to earn enough income to support their families and keep their 28 businesses open and prospering. 29 Ensuring municipalities may approve a program encouraging f. 30 local shopping through property tax rewards, administered by an 31 outside vendor or company, with financial protections for participants and municipalities, would benefit municipalities and 32 33 individual business owners. 34 To date, many municipalities have adopted such programs. g. 35 However, those existing programs may not offer specific financial 36 protections to the municipalities that have authorized them, or the 37 participants utilizing them. 38 h. Therefore, it is important and necessary to statutorily 39 authorize such programs and provide financial protections for 40 municipalities and program participants.¹ 41 ¹2. (New section) a. As used in this section: 42 43 "Operator" means a private entity designated by a municipality 44 to operate a property tax reward program. 45 "Participating business" means a business which has agreed to 46 provide rewards to participating customers. 47 "Participating customer" means a person who has successfully 48 registered with the operator of a property tax reward program to

A4806 [1R]

1 earn rewards under the program, using the process maintained by 2 the operator. 3 "Reward" means the percentage of a total purchase price earned 4 by a participating customer when that customer makes a purchase at 5 a participating business. 6 "Reward card" means any physical or virtual card distributed by 7 the operator or the municipality to a participating customer to 8 facilitate the earning of rewards under the program. 9 "Reward earning period" means a consecutive 12-month period 10 agreed to and stipulated by the governing body of the municipality 11 and the operator. 12 b. (1) The governing body of a municipality, by resolution, may authorize a contract with a private entity to administer a 13 14 property tax reward program for property owners in the 15 municipality. The operator, or the municipality, or both, as 16 provided by the contract, shall solicit participation in the program 17 from businesses located in the municipality. Participation in the 18 property tax reward program by businesses located in the 19 municipality shall be voluntary. A business located outside the 20 municipality may be included in the program as a participating 21 business with the approval of the municipality. Each participating 22 business shall determine, and shall inform the program operator of, 23 the reward to be provided to participating customers. 24 (2) The authorization of a property tax reward program by the 25 governing body of a municipality shall not make the governing 26 body liable in any manner for any action taken by, or omission of 27 an action that should have been taken by, the operator authorized by 28 the governing body to administer the property tax reward program. 29 Any financial irregularity committed by the operator in the 30 administration of the program shall be the sole responsibility of the 31 operator. 32 c. A property tax reward program created pursuant to this 33 section shall allow participating customers to utilize the property 34 tax reward program at no cost to themselves. A property tax reward 35 program shall, at a minimum, provide to participating customers the 36 ability to register for a reward card online, view a record of the 37 customer's past transactions that earned program rewards, and view the total amount of rewards earned. For a transaction to be eligible 38 39 for a reward under the program, a participating customer shall use 40 or display a reward card when making a purchase of goods or 41 services from a participating business. 42 d. To participate in the property tax reward program, a business 43 owner shall commit to pay the operator a percentage of a gross sale 44 that qualifies as a transaction under the program, including any 45 taxes or other associated tips or fees as charged to a participating 46 customer, to serve as the reward, plus any separate administrative 47 fee due to the operator. The amount of the annual reward earned by 48 a participating customer and credited pursuant to subsection f. of

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1 this section shall equal the total amount of all rewards earned by 2 that participating customer during the reward earning period. 3 e. With the authorization of the governing body of the 4 municipality, an operator may also enroll as a participating 5 customer in the property tax reward program a person who is not a 6 property owner in the municipality. The rewards earned by a 7 participating customer described in this subsection shall be paid by 8 the operator directly to that participating customer as soon as is 9 practicable after the end of the rewards period. 10 f. Not later than June 1st annually, or a date agreed to by the 11 governing body of the municipality and the operator, the operator 12 shall provide to the municipal tax collector a list of participating 13 customers who are property owners in the municipality, with the 14 total amount of rewards earned by each property owner during the 15 reward period, and shall transfer the corresponding amounts earned 16 by those participating customers to the tax collector, to be credited 17 against each participating customer's property tax bill. A 18 participating customer who is not a property owner in the 19 municipality shall receive rewards in a form agreed to by the 20 governing body of the municipality and the operator. 21 g. All actions properly taken by the governing body of a 22 municipality prior to the effective date of P.L., c. (C.) 23 (pending before the Legislature as this bill), to authorize the 24 creation and operation of a property tax reward program in the 25 municipality, are hereby ratified and affirmed as valid acts of the municipality.¹ 26 27 28 ¹[2.] $\underline{3.}^{1}$ R.S.54:4-65 is amended to read as follows: 29 54:4-65. a. The Director of the Division of Local Government 30 Services in the Department of Community Affairs shall approve the 31 form and content of property tax bills. 32 b. (1) Each tax bill shall have printed thereon a brief tabulation 33 showing the distribution of the amount raised by taxation in the 34 taxing district, in such form as to disclose the rate per \$100.00 of 35 assessed valuation or the number of cents in each dollar paid by the 36 taxpayer which is to be used for the payment of State school taxes, 37 other State taxes, county taxes, local school expenditures, free 38 public library taxes, and other local expenditures. The last named 39 item may be further subdivided so as to show the amount for each 40 of the several departments of the municipal government. In lieu of 41 printing such information on the tax bill, any municipality may 42 furnish the tabulation required hereunder and any other pertinent 43 information in a statement accompanying the mailing or delivery of 44 the tax bill. 45 (2) When a parcel receives a homestead property tax credit 46 pursuant to the provisions of P.L.2007, c.62 (C.18A:7F-37 et al.), 47 the amount of the credit shall be included with the tax calculation as 48 a reduction in the total tax calculation for the year. One-half of the

A4806 [1R]

amount of the credit shall be deducted from taxes otherwise due for
 the third installment and the remaining one-half shall be deducted
 from taxes otherwise due for the fourth installment.

4 (3) There shall be included on or with the tax bill the delinquent
5 interest rate or rates to be charged and any end of year penalty that
6 is authorized and any other such information that the director may
7 require from time to time.

8 (4) In municipalities wherein a property tax reward program is 9 operational, there shall be included on or with the tax bill the 10 amount of the property tax reward as a credit against property taxes 11 due and payable by a property owner who participates in the 12 program. The property tax reward program shall be identified on 13 the tax bill as the source of the property tax credit.

14 c. The tax bill shall also include a statement about the 15 availability, on the Internet website of the Department of 16 Community Affairs, of the amounts of State aid and assistance 17 received by the municipality, school districts, special districts, free 18 public libraries, county governments that offset property taxes that 19 are otherwise due on each parcel, along with a statement about the 20 availability, on the Internet website of the Division of Taxation in 21 the Department of the Treasury, of a listing of, and eligibility 22 requirements for, the various State property tax relief programs. 23 The tax bill shall also include the links to the Internet websites of 24 the Department of Community Affairs and the Division of Taxation 25 containing this information. The director shall cause the amounts 26 of said State aid and assistance that shall serve as the basis for the 27 calculation for each parcel to be displayed on the Internet website 28 of the Department of Community Affairs. The director shall set 29 standards for the display of the statement on the tax bill.

d. The tax bill or form mailed with the tax bill shall includethereon the date upon which each installment is due.

e. If a property tax bill includes in its calculation a homestead
property tax credit, the bill shall, in addition to the calculation
showing taxes due, either display a notice concerning the credit on
the face of the property tax bill or with a separate notice, with the
content and wording as the director provides.

37 f. (1) At the sole discretion of the municipality, the tax bill 38 may also include a statement listing the number and type of shared 39 services entered into by the municipality, the dollar value of the 40 savings to the municipality from each of those shared services, and 41 a total amount of municipal savings resulting from those shared 42 services. The statement shall be in a format promulgated by the 43 Director of the Division of Local Government Services in the 44 Department of Community Affairs pursuant to paragraph (2) of this 45 subsection.

46 (2) On or before the first day of the third month next following
47 the enactment of P.L.2019, c.393, the Director of the Division of
48 Local Government Services in the Department of Community

A4806 [1R]

1 Affairs shall promulgate the format for the shared services 2 statement permitted to be placed on the tax bill by a municipality 3 pursuant to paragraph (1) of this subsection. 4 (cf: P.L.2019, c.393, s.1) 5 6 ¹4. (New section) The governing body of a municipality in 7 which a rewards program has been authorized pursuant to section 2 8 of P.L., c. (C.) (pending before the Legislature as this 9 bill) shall report any irregularity, financial or otherwise, that it 10 believes has occurred in the operator's administration of the program, to the Director of the Division of Local Government 11 12 Services in the Department of Community Affairs, and to any other 13 department or agency of State, county, or local government, as the governing body deems appropriate.¹ 14 15 16 ¹5. (New section) The Director of the Division of Local 17 Government Services in the Department of Community Affairs, in 18 consultation with the Director of the Division of Consumer Affairs 19 in the Department of Law and Public Safety, shall promulgate, 20 pursuant to the "Administrative Procedure Act," P.L.1968, c.410 21 (C.52:14B-1 et seq.), rules and regulations as may be necessary to 22 effectuate the provisions of P.L., c. (C.) (pending before 23 the Legislature as this bill). The Director shall consider whether 24 additional financial protections for participating customers and 25 municipalities from unlawful or harmful actions or omissions by 26 operators of property tax reward programs are necessary and appropriate.¹ 27 28 29 ¹[3.] <u>6.</u>¹ This act shall take effect immediately ¹[and shall serve as a retroactive validation of all property tax reward programs 30 31 approved by municipalities prior to the effective date of this act \mathbf{I}^1 . 32 33 34 35 Permits municipalities to authorize programs encouraging local 36 37 shopping through property tax rewards; validates certain related 38 municipal actions.

ASSEMBLY, No. 4806 STATE OF NEW JERSEY 219th LEGISLATURE

INTRODUCED OCTOBER 8, 2020

Sponsored by: Assemblyman RONALD S. DANCER District 12 (Burlington, Middlesex, Monmouth and Ocean) Assemblyman NICHOLAS CHIARAVALLOTI District 31 (Hudson)

Co-Sponsored by: Assemblymen Rooney, Wirths and Space

SYNOPSIS

Permits municipalities to authorize property tax reward programs; validates actions of municipalities that have created them.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 10/29/2020)

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AN ACT permitting and validating municipal property tax reward
 programs, supplementing Title 40 of the Revised Statutes, and
 amending R.S.54:4-65.

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

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1. (New section) a. As used in this section:

9 "Annual rebate" means the annual reimbursement of all rewards
10 earned by a participating customer in a property tax reward program
11 between May 1 and April 30.

12 "Operator" means a private entity designated by a municipality13 to operate a property tax reward program.

"Participating business" means a business, located within a
municipality that has established a property tax reward program,
which business has agreed to provide rewards to participating
customers based on purchases of goods or services by those
participating customers.

19 "Participating customer" means a municipal resident, a 20 municipal employee, a person who is employed in the municipality, 21 or a resident of another municipality, who has registered with the 22 operator of a property tax reward program to earn rewards under the 23 program through the purchase of goods or services from 24 participating businesses.

25 "Reward" means the percentage of a total purchase price earned
26 by a participating customer when that customer makes a purchase at
27 a participating business.

28 b. The governing body of a municipality, by resolution, may 29 authorize the creation, and the operation in the municipality, of a 30 property tax reward program to provide annual rebates to 31 participating customers who purchase goods or services from 32 participating businesses located in the municipality. The 33 municipality shall designate a private entity to serve as operator of 34 the property tax reward program. The operator shall solicit participation in the program from businesses located in the 35 36 municipality. Participation in the property tax reward program by 37 businesses located in the municipality shall be voluntary. Each 38 participating business shall determine, and shall inform the program 39 operator of, the amount of the reward to be provided to participating 40 customers.

c. The operator shall offer a reward card to municipal
residents, municipal employees, persons who are employed in the
municipality, and, upon request, to residents of other municipalities.
A property tax reward program created pursuant to this section shall
not charge a fee for participation in the program to any participating

Matter underlined <u>thus</u> is new matter.

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

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1 customer. The recipient of a reward card may become a 2 participating customer by registering with the program operator to 3 participate in the program. A participating customer shall present a 4 reward card at a participating business when making a purchase of 5 goods or services in order to earn a reward for that purchase from 6 that participating business. The program operator shall, in writing, 7 notify participating customers of the businesses participating in the 8 program, and the percentage of the reward to be provided by each 9 participating business. The operator shall also maintain this 10 information on a website.

d. A participating business shall pay the amount of the rewards
earned by participating customers to the operator, plus a separate
administrative fee per transaction to the operator. The amount of
the annual rebate earned by a participating customer shall equal the
total amount of all rewards earned by that participating customer
between May 1st and April 30th of the following year.

17 e. No later than June 1st annually, the operator shall provide 18 the municipal tax collector with a list of program participants who are property owners and the dollar amount of the annual rebate 19 20 earned by each property owner between May 1st and April 30th; 21 and shall also transfer to the municipal tax collector the total dollar 22 value of all annual rebates earned by those property owners between 23 May 1st and April 30th. The tax collector shall note on the property 24 tax bill of each participating customer the amount of the annual 25 rebate earned and paid to the tax collector, and shall subtract that 26 amount from the total amount of property taxes due and payable on 27 the property for the tax year.

No later than June 1st annually, the operator shall issue to each participating customer who is not a property owner within the municipality a rebate check for the amount of the annual rebate earned by the participating customer between May 1st and April 30 th.

f. All actions taken by the governing body of a municipality
prior to the effective date of P.L., c. (C.) (pending before
the Legislature as this bill), to authorize the creation and operation
of a property tax reward program in the municipality, are hereby
ratified and affirmed as valid acts of the municipality.

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2. R.S.54:4-65 is amended to read as follows:

40 54:4-65. a. The Director of the Division of Local Government
41 Services in the Department of Community Affairs shall approve the
42 form and content of property tax bills.

b. (1) Each tax bill shall have printed thereon a brief tabulation
showing the distribution of the amount raised by taxation in the
taxing district, in such form as to disclose the rate per \$100.00 of
assessed valuation or the number of cents in each dollar paid by the
taxpayer which is to be used for the payment of State school taxes,
other State taxes, county taxes, local school expenditures, free

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public library taxes, and other local expenditures. The last named item may be further subdivided so as to show the amount for each of the several departments of the municipal government. In lieu of printing such information on the tax bill, any municipality may furnish the tabulation required hereunder and any other pertinent information in a statement accompanying the mailing or delivery of the tax bill.

8 (2) When a parcel receives a homestead property tax credit 9 pursuant to the provisions of P.L.2007, c.62 (C.18A:7F-37 et al.), 10 the amount of the credit shall be included with the tax calculation as 11 a reduction in the total tax calculation for the year. One-half of the 12 amount of the credit shall be deducted from taxes otherwise due for 13 the third installment and the remaining one-half shall be deducted 14 from taxes otherwise due for the fourth installment.

(3) There shall be included on or with the tax bill the delinquent
interest rate or rates to be charged and any end of year penalty that
is authorized and any other such information that the director may
require from time to time.

(4) In municipalities wherein a property tax reward program is
operational, there shall be included on or with the tax bill the
amount of the property tax reward as a credit against property taxes
due and payable by a property owner who participates in the
program. The property tax reward program shall be identified on
the tax bill as the source of the property tax credit.

25 c. The tax bill shall also include a statement about the 26 availability, on the Internet website of the Department of 27 Community Affairs, of the amounts of State aid and assistance 28 received by the municipality, school districts, special districts, free 29 public libraries, county governments that offset property taxes that 30 are otherwise due on each parcel, along with a statement about the 31 availability, on the Internet website of the Division of Taxation in 32 the Department of the Treasury, of a listing of, and eligibility 33 requirements for, the various State property tax relief programs. 34 The tax bill shall also include the links to the Internet websites of 35 the Department of Community Affairs and the Division of Taxation containing this information. The director shall cause the amounts 36 37 of said State aid and assistance that shall serve as the basis for the 38 calculation for each parcel to be displayed on the Internet website 39 of the Department of Community Affairs. The director shall set 40 standards for the display of the statement on the tax bill.

d. The tax bill or form mailed with the tax bill shall includethereon the date upon which each installment is due.

e. If a property tax bill includes in its calculation a homestead
property tax credit, the bill shall, in addition to the calculation
showing taxes due, either display a notice concerning the credit on
the face of the property tax bill or with a separate notice, with the
content and wording as the director provides.

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1 f. (1) At the sole discretion of the municipality, the tax bill 2 may also include a statement listing the number and type of shared 3 services entered into by the municipality, the dollar value of the 4 savings to the municipality from each of those shared services, and 5 a total amount of municipal savings resulting from those shared 6 services. The statement shall be in a format promulgated by the 7 Director of the Division of Local Government Services in the 8 Department of Community Affairs pursuant to paragraph (2) of this 9 subsection.

10 (2) On or before the first day of the third month next following 11 the enactment of P.L.2019, c.393, the Director of the Division of 12 Local Government Services in the Department of Community 13 Affairs shall promulgate the format for the shared services 14 statement permitted to be placed on the tax bill by a municipality 15 pursuant to paragraph (1) of this subsection.

16 (cf: P.L.2019, c.393, s.1)

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3. This act shall take effect immediately and shall serve as a
retroactive validation of all property tax reward programs approved
by municipalities prior to the effective date of this act.

STATEMENT

This bill would permit municipalities to authorize, by resolution, the creation, and the operation in the municipality, of a property tax reward program. The program would be structured as a local merchant loyalty program and marketed as an economic development tool to encourage people who live in and around the municipality to shop at businesses located in the municipality.

31 A property tax reward program created under the bill would 32 provide cash rewards to municipal residents, municipal employees, 33 people who are employed in the municipality, and residents of other 34 municipalities who choose to participate in the program ("participating customers" in the bill), when they purchase goods or 35 services from businesses located in the municipality that agree to 36 37 provide cash rewards under the property tax reward program. The 38 program would be operated by a private entity designated by the 39 municipality.

40 The property tax reward program would operate through the use 41 of a reward card. After receiving a reward card, an individual 42 would register his or her participation with the program operator, 43 and then "go shopping," using their reward card when making 44 purchases at participating businesses in order to earn rewards, 45 which are calculated as a percentage of the total sale by a 46 participating customer at a participating business. The operator of 47 the program would advise program participants of the identities of 48 the businesses participating in the program, and the amount of the

6

reward to be provided on each business transaction between the business and the program participant. A property tax reward program created pursuant to the bill could not charge a fee for participation in the program to any cardholder. Essentially, the program costs are paid by participating merchants.

6 Participation in the property tax reward program by businesses 7 located in the municipality would be voluntary. Each business 8 offering rewards under a program would determine, and would 9 inform the program operator of, the amount of the rebate to be 10 provided by the business after each business transaction to 11 participants in the program. A participating business would pay the 12 amount of the rewards earned by customers participating in the 13 program to the program operator, plus a separate administrative fee 14 for the services of the operator.

The amount of the annual rebate earned by a participating
customer would equal the total amount of all rewards earned by that
participating customer between May 1st and April 30th.

18 No later than June 1 annually, the operator would provide the 19 municipal tax collector with a list of program participants who are 20 property owners and the dollar amount of the annual rebate earned 21 by each property owner between May 1st and April 30th; and would 22 transfer to the municipal tax collector the total dollar value of all 23 annual rebates earned by those property owners between May 1st 24 and April 30th. The tax collector would note on the property tax 25 bill of each participating customer the amount of the annual rebate 26 earned, and would subtract that amount from the total amount of 27 property taxes due and payable on the property for the tax year.

No later than June 1st annually, the operator would issue to each participating customer who is not a property owner within the municipality a rebate check for the amount of the annual rebate earned by the participating customer between May 1st and April 30 th.

33 Essentially, the bill codifies current practice. Many 34 municipalities have created, or will soon create, property tax reward 35 programs during the next year, but only one municipality, Marlboro 36 Township in Monmouth County, has actually provided "rebates" 37 under its program, which began operation on September 12, 2012. 38 Between that date and April 30, 2013 (it should be noted that the 39 program was disrupted for three weeks due to Superstorm Sandy), 40 program participants in the "Shop Marlboro" program earned 41 property tax "rebates" that totaled \$20,000 on sales of \$360,000 42 from Marlboro businesses. In any municipal program, the amount 43 of each program participant's annual reward will depend on how 44 many times goods or services are purchased from local businesses 45 and the reward percentage offered by those businesses.

The program authorized by this bill will allow property tax
payers to lower their out-of-pocket property tax payments by
supporting local businesses and receiving monetary rewards from

7

those businesses for that support, and non-property taxpayers (such as renters or people who work in a municipality offering the program but who live elsewhere) can use the program to earn a cash rebate that will help them pay their property taxes in their own municipalities. Local businesses will benefit from increased business generated from program participants who shop in their stores or at their businesses in order to earn reward dollars.

ASSEMBLY COMMERCE AND ECONOMIC DEVELOPMENT COMMITTEE

STATEMENT TO

ASSEMBLY, No. 4806

STATE OF NEW JERSEY

DATED: OCTOBER 21, 2020

The Assembly Commerce and Economic Development Committee reports favorably Assembly Bill No. 4806.

This bill would authorize municipalities to establish and operate property tax reward programs. A municipal property tax reward program would be structured as a local merchant loyalty program and marketed as an economic development tool to encourage people who live in and around a municipality to shop at businesses located within the municipality.

A property tax reward program would provide monetary rewards to participating customers who purchase goods or services from participating businesses (businesses located in the municipality that agree to provide rewards under the program). The program would be operated by a private entity designated by the municipality. The program operator would advise participating customers of the businesses participating in the program, and of the reward each participating business has agreed to provide under the program.

Under the bill, a program operator would offer reward cards to municipal residents, municipal employees, persons employed in the municipality, and, upon request, residents of other municipalities. After receiving a reward card, a recipient may register with the program operator to participate in the program. A participating customer would present a reward card to a participating business when making a purchase at the business in order to earn rewards. Program rewards would be calculated as a percentage of the total sale by a participating customer at a participating business.

Each participating business would determine, and would inform the program operator of, the reward the business would offer participating customers. A participating business would pay the amount of the rewards earned by participating customers to the program operator, plus a separate administrative fee for the services of the operator.

The amount of the annual rebate earned by a participating customer would equal the total amount of all rewards earned by the customer annually, between May 1st and April 30th.

No later than June 1, annually, the operator would provide the municipal tax collector with a list of program participants who are

property owners and the dollar amount of the annual rebate earned by each property owner between May 1st and April 30th; and would transfer to the municipal tax collector the total dollar value of all annual rebates earned by those property owners between May 1st and April 30th. The tax collector would note on the property tax bill of each participating customer the amount of the annual rebate earned, and would subtract that amount from the total amount of property taxes due and payable on the property for the tax year.

No later than June 1st annually, the operator would issue to each participating customer who is not a property owner within the municipality a rebate check for the total reward amounts earned by the participating customer between May 1st and April 30th.

STATEMENT TO

ASSEMBLY, No. 4806

STATE OF NEW JERSEY

DATED: DECEMBER 8, 2020

The Senate Community and Urban Affairs Committee reports favorably Assembly Bill No. 4806.

This bill would permit municipalities to authorize, by resolution, the creation, and the operation in the municipality, of a property tax reward program. The program would be structured as a local merchant loyalty program and marketed as an economic development tool to encourage people who live in and around the municipality to shop at businesses located in the municipality.

A property tax reward program created under the bill would provide cash rewards to municipal residents, municipal employees, people who are employed in the municipality, and residents of other municipalities who choose to participate in the program ("participating customers" in the bill), when they purchase goods or services from businesses located in the municipality that agree to provide cash rewards under the property tax reward program. The program would be operated by a private entity designated by the municipality.

The property tax reward program would operate through the use of a reward card. After receiving a reward card, an individual would register his or her participation with the program operator, and then "go shopping," using their reward card when making purchases at participating businesses in order to earn rewards, which are calculated as a percentage of the total sale by a participating customer at a participating business. The operator of the program would advise program participants of the identities of the businesses participating in the program, and the amount of the reward to be provided on each business transaction between the business and the program participant. A property tax reward program created pursuant to the bill could not charge a fee for participation in the program to any cardholder. Essentially, the program costs are paid by participating merchants.

Participation in the property tax reward program by businesses located in the municipality would be voluntary. Each business offering rewards under a program would determine, and would inform the program operator of, the amount of the rebate to be provided by the business after each business transaction to participants in the program. A participating business would pay the amount of the rewards earned by customers participating in the program to the program operator, plus a separate administrative fee for the services of the operator.

The amount of the annual rebate earned by a participating customer would equal the total amount of all rewards earned by that participating customer between May 1st and April 30th.

No later than June 1 annually, the operator would provide the municipal tax collector with a list of program participants who are property owners and the dollar amount of the annual rebate earned by each property owner between May 1st and April 30th; and would transfer to the municipal tax collector the total dollar value of all annual rebates earned by those property owners between May 1st and April 30th. The tax collector would note on the property tax bill of each participating customer the amount of the annual rebate earned, and would subtract that amount from the total amount of property taxes due and payable on the property for the tax year.

No later than June 1st annually, the operator would issue to each participating customer who is not a property owner within the municipality a rebate check for the amount of the annual rebate earned by the participating customer between May 1st and April 30th.

The bill would codify current practice and retroactively validate all property tax reward programs already approved by municipalities.

As reported by the committee, this bill is identical to Senate Bill No. 3188, which was also reported by the committee on this date.

STATEMENT TO

ASSEMBLY, No. 4806

with Senate Floor Amendments (Proposed by Senator POU)

ADOPTED: FEBRUARY 19, 2021

These floor amendments make the following changes to the bill:

- add a "findings and declarations" section to the bill to describe the intent and purpose of the Legislature, which is to authorize property tax reward programs as an incentive for shoppers to "shop locally" and support local businesses, particularly during the difficult times related to the COVID-19 pandemic, as well as to provide property tax relief;
- revise language regarding the operation of a property tax reward program;
- clarify that the authorization of a property tax reward program by the governing body of a municipality does not make the governing body liable in any manner for any action taken by, or omission of an action that should have been taken by, the reward program operator authorized by the governing body to administer the property tax reward program; and to also require that any financial irregularity committed by the operator in the administration of the program would be the sole responsibility of the operator;
- permit a business located outside a municipality in which a reward program is authorized to be a participating business;
- permit program operators, with the authorization of the municipal governing body, to enroll in a property tax reward program persons who are not property owners in the municipality, and to pay rewards earned directly to those persons at the end of the reward earning period;
- require the governing body of a municipality in which a reward program has been authorized to report any irregularity, financial or otherwise, that it believes has occurred in the operator's administration of the program, to the Director of the Division of Local Government Services in the Department of Community Affairs, and to any other department or agency of State, county, or local government, as the governing body deems appropriate; and
- authorize the Director of the Division of Local Government Services to promulgate rules and regulations as may be necessary to effectuate the provisions of the bill.

SENATE, No. 3188 **STATE OF NEW JERSEY** 219th LEGISLATURE

INTRODUCED NOVEMBER 16, 2020

Sponsored by: Senator NELLIE POU District 35 (Bergen and Passaic) Senator TROY SINGLETON District 7 (Burlington)

Co-Sponsored by: Senator Madden

SYNOPSIS

Permits municipalities to authorize property tax reward programs; validates actions of municipalities that have created them.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 2/4/2021)

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AN ACT permitting and validating municipal property tax reward
 programs, supplementing Title 40 of the Revised Statutes, and
 amending R.S.54:4-65.

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

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1. (New section) a. As used in this section:

9 "Annual rebate" means the annual reimbursement of all rewards
10 earned by a participating customer in a property tax reward program
11 between May 1 and April 30.

12 "Operator" means a private entity designated by a municipality13 to operate a property tax reward program.

"Participating business" means a business, located within a
municipality that has established a property tax reward program,
which business has agreed to provide rewards to participating
customers based on purchases of goods or services by those
participating customers.

19 "Participating customer" means a municipal resident, a 20 municipal employee, a person who is employed in the municipality, 21 or a resident of another municipality, who has registered with the 22 operator of a property tax reward program to earn rewards under the 23 program through the purchase of goods or services from 24 participating businesses.

25 "Reward" means the percentage of a total purchase price earned
26 by a participating customer when that customer makes a purchase at
27 a participating business.

28 b. The governing body of a municipality, by resolution, may 29 authorize the creation, and the operation in the municipality, of a 30 property tax reward program to provide annual rebates to 31 participating customers who purchase goods or services from participating businesses located in the municipality. 32 The 33 municipality shall designate a private entity to serve as operator of 34 the property tax reward program. The operator shall solicit 35 participation in the program from businesses located in the municipality. Participation in the property tax reward program by 36 37 businesses located in the municipality shall be voluntary. Each 38 participating business shall determine, and shall inform the program 39 operator of, the amount of the reward to be provided to participating 40 customers.

c. The operator shall offer a reward card to municipal residents,
municipal employees, persons who are employed in the
municipality, and, upon request, to residents of other municipalities.
A property tax reward program created pursuant to this section shall
not charge a fee for participation in the program to any participating

Matter underlined <u>thus</u> is new matter.

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

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1 The recipient of a reward card may become a customer. 2 participating customer by registering with the program operator to 3 participate in the program. A participating customer shall present a 4 reward card at a participating business when making a purchase of 5 goods or services in order to earn a reward for that purchase from 6 that participating business. The program operator shall, in writing, 7 notify participating customers of the businesses participating in the 8 program, and the percentage of the reward to be provided by each 9 participating business. The operator shall also maintain this 10 information on a website.

d. A participating business shall pay the amount of the rewards
earned by participating customers to the operator, plus a separate
administrative fee per transaction to the operator. The amount of
the annual rebate earned by a participating customer shall equal the
total amount of all rewards earned by that participating customer
between May 1st and April 30th of the following year.

17 e. No later than June 1st annually, the operator shall provide the 18 municipal tax collector with a list of program participants who are 19 property owners and the dollar amount of the annual rebate earned 20 by each property owner between May 1st and April 30th; and shall 21 also transfer to the municipal tax collector the total dollar value of all annual rebates earned by those property owners between May 1st 22 23 and April 30th. The tax collector shall note on the property tax bill 24 of each participating customer the amount of the annual rebate 25 earned and paid to the tax collector, and shall subtract that amount 26 from the total amount of property taxes due and payable on the 27 property for the tax year.

No later than June 1st annually, the operator shall issue to each participating customer who is not a property owner within the municipality a rebate check for the amount of the annual rebate earned by the participating customer between May 1st and April 30 th.

f. All actions taken by the governing body of a municipality
prior to the effective date of P.L., c. (C.) (pending before
the Legislature as this bill), to authorize the creation and operation
of a property tax reward program in the municipality, are hereby
ratified and affirmed as valid acts of the municipality.

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2. R.S.54:4-65 is amended to read as follows:

40 54:4-65. a. The Director of the Division of Local Government
41 Services in the Department of Community Affairs shall approve the
42 form and content of property tax bills.

b. (1) Each tax bill shall have printed thereon a brief
tabulation showing the distribution of the amount raised by taxation
in the taxing district, in such form as to disclose the rate per
\$100.00 of assessed valuation or the number of cents in each dollar
paid by the taxpayer which is to be used for the payment of State
school taxes, other State taxes, county taxes, local school

expenditures, free public library taxes, and other local expenditures.
The last named item may be further subdivided so as to show the
amount for each of the several departments of the municipal
government. In lieu of printing such information on the tax bill,
any municipality may furnish the tabulation required hereunder and
any other pertinent information in a statement accompanying the
mailing or delivery of the tax bill.

8 (2) When a parcel receives a homestead property tax credit 9 pursuant to the provisions of P.L.2007, c.62 (C.18A:7F-37 et al.), 10 the amount of the credit shall be included with the tax calculation as 11 a reduction in the total tax calculation for the year. One-half of the 12 amount of the credit shall be deducted from taxes otherwise due for 13 the third installment and the remaining one-half shall be deducted 14 from taxes otherwise due for the fourth installment.

(3) There shall be included on or with the tax bill the delinquent
interest rate or rates to be charged and any end of year penalty that
is authorized and any other such information that the director may
require from time to time.

(4) In municipalities wherein a property tax reward program is
operational, there shall be included on or with the tax bill the
amount of the property tax reward as a credit against property taxes
due and payable by a property owner who participates in the
program. The property tax reward program shall be identified on
the tax bill as the source of the property tax credit.

25 The tax bill shall also include a statement about the c. 26 availability, on the Internet website of the Department of 27 Community Affairs, of the amounts of State aid and assistance 28 received by the municipality, school districts, special districts, free 29 public libraries, county governments that offset property taxes that 30 are otherwise due on each parcel, along with a statement about the 31 availability, on the Internet website of the Division of Taxation in the Department of the Treasury, of a listing of, and eligibility 32 33 requirements for, the various State property tax relief programs. 34 The tax bill shall also include the links to the Internet websites of 35 the Department of Community Affairs and the Division of Taxation containing this information. The director shall cause the amounts 36 37 of said State aid and assistance that shall serve as the basis for the 38 calculation for each parcel to be displayed on the Internet website 39 of the Department of Community Affairs. The director shall set 40 standards for the display of the statement on the tax bill.

41 d. The tax bill or form mailed with the tax bill shall include42 thereon the date upon which each installment is due.

e. If a property tax bill includes in its calculation a homestead
property tax credit, the bill shall, in addition to the calculation
showing taxes due, either display a notice concerning the credit on
the face of the property tax bill or with a separate notice, with the
content and wording as the director provides.

S3188 POU, SINGLETON

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1 f. (1) At the sole discretion of the municipality, the tax bill may 2 also include a statement listing the number and type of shared 3 services entered into by the municipality, the dollar value of the 4 savings to the municipality from each of those shared services, and 5 a total amount of municipal savings resulting from those shared 6 services. The statement shall be in a format promulgated by the 7 Director of the Division of Local Government Services in the 8 Department of Community Affairs pursuant to paragraph (2) of this 9 subsection.

(2) On or before the first day of the third month next following
the enactment of P.L.2019, c.393, the Director of the Division of
Local Government Services in the Department of Community
Affairs shall promulgate the format for the shared services
statement permitted to be placed on the tax bill by a municipality
pursuant to paragraph (1) of this subsection.

16 (cf: P.L.2019, c.393, s.1)

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3. This act shall take effect immediately and shall serve as a
retroactive validation of all property tax reward programs approved
by municipalities prior to the effective date of this act.

STATEMENT

This bill would permit municipalities to authorize, by resolution, the creation, and the operation in the municipality, of a property tax reward program. The program would be structured as a local merchant loyalty program and marketed as an economic development tool to encourage people who live in and around the municipality to shop at businesses located in the municipality.

31 A property tax reward program created under the bill would 32 provide cash rewards to municipal residents, municipal employees, 33 people who are employed in the municipality, and residents of other 34 municipalities who choose to participate in the program 35 ("participating customers" in the bill), when they purchase goods or services from businesses located in the municipality that agree to 36 37 provide cash rewards under the property tax reward program. The 38 program would be operated by a private entity designated by the 39 municipality.

The property tax reward program would operate through the use of a reward card. After receiving a reward card, an individual would register his or her participation with the program operator, and then "go shopping," using their reward card when making purchases at participating businesses in order to earn rewards, which are calculated as a percentage of the total sale by a participating customer at a participating business. The operator of

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the program would advise program participants of the identities of the businesses participating in the program, and the amount of the reward to be provided on each business transaction between the business and the program participant. A property tax reward program created pursuant to the bill could not charge a fee for participation in the program to any cardholder. Essentially, the program costs are paid by participating merchants.

8 Participation in the property tax reward program by businesses 9 located in the municipality would be voluntary. Each business 10 offering rewards under a program would determine, and would 11 inform the program operator of, the amount of the rebate to be 12 provided by the business after each business transaction to participants in the program. A participating business would pay the 13 14 amount of the rewards earned by customers participating in the 15 program to the program operator, plus a separate administrative fee 16 for the services of the operator.

The amount of the annual rebate earned by a participating
customer would equal the total amount of all rewards earned by that
participating customer between May 1st and April 30th.

20 No later than June 1 annually, the operator would provide the 21 municipal tax collector with a list of program participants who are 22 property owners and the dollar amount of the annual rebate earned 23 by each property owner between May 1st and April 30th; and would 24 transfer to the municipal tax collector the total dollar value of all 25 annual rebates earned by those property owners between May 1st 26 and April 30th. The tax collector would note on the property tax 27 bill of each participating customer the amount of the annual rebate 28 earned, and would subtract that amount from the total amount of 29 property taxes due and payable on the property for the tax year.

No later than June 1st annually, the operator would issue to each participating customer who is not a property owner within the municipality a rebate check for the amount of the annual rebate earned by the participating customer between May 1st and April 30th.

35 Essentially, the bill codifies current practice. Many 36 municipalities have created, or will soon create, property tax reward 37 programs during the next year, but only one municipality, Marlboro 38 Township in Monmouth County, has actually provided "rebates" 39 under its program, which began operation on September 12, 2012. 40 Between that date and April 30, 2013 (it should be noted that the 41 program was disrupted for three weeks due to Superstorm Sandy), 42 program participants in the "Shop Marlboro" program earned 43 property tax "rebates" that totaled \$20,000 on sales of \$360,000 44 from Marlboro businesses. In any municipal program, the amount 45 of each program participant's annual reward will depend on how 46 many times goods or services are purchased from local businesses 47 and the reward percentage offered by those businesses.

S3188 POU, SINGLETON 7

1 The program authorized by this bill will allow property tax 2 payers to lower their out-of-pocket property tax payments by 3 supporting local businesses and receiving monetary rewards from 4 those businesses for that support, and non-property taxpayers (such 5 as renters or people who work in a municipality offering the 6 program but who live elsewhere) can use the program to earn a cash 7 rebate that will help them pay their property taxes in their own 8 municipalities. Local businesses will benefit from increased 9 business generated from program participants who shop in their stores or at their businesses in order to earn reward dollars. 10

STATEMENT TO

SENATE, No. 3188

STATE OF NEW JERSEY

DATED: DECEMBER 8, 2020

The Senate Community and Urban Affairs Committee reports favorably Senate Bill No. 3188.

This bill would permit municipalities to authorize, by resolution, the creation, and the operation in the municipality, of a property tax reward program. The program would be structured as a local merchant loyalty program and marketed as an economic development tool to encourage people who live in and around the municipality to shop at businesses located in the municipality.

A property tax reward program created under the bill would provide cash rewards to municipal residents, municipal employees, people who are employed in the municipality, and residents of other municipalities who choose to participate in the program ("participating customers" in the bill), when they purchase goods or services from businesses located in the municipality that agree to provide cash rewards under the property tax reward program. The program would be operated by a private entity designated by the municipality.

The property tax reward program would operate through the use of a reward card. After receiving a reward card, an individual would register his or her participation with the program operator, and then "go shopping," using their reward card when making purchases at participating businesses in order to earn rewards, which are calculated as a percentage of the total sale by a participating customer at a participating business. The operator of the program would advise program participants of the identities of the businesses participating in the program, and the amount of the reward to be provided on each business transaction between the business and the program participant. A property tax reward program created pursuant to the bill could not charge a fee for participation in the program to any cardholder. Essentially, the program costs are paid by participating merchants.

Participation in the property tax reward program by businesses located in the municipality would be voluntary. Each business offering rewards under a program would determine, and would inform the program operator of, the amount of the rebate to be provided by the business after each business transaction to participants in the program. A participating business would pay the amount of the rewards earned by customers participating in the program to the program operator, plus a separate administrative fee for the services of the operator. The amount of the annual rebate earned by a participating customer would equal the total amount of all rewards earned by that participating customer between May 1st and April 30th.

No later than June 1 annually, the operator would provide the municipal tax collector with a list of program participants who are property owners and the dollar amount of the annual rebate earned by each property owner between May 1st and April 30th; and would transfer to the municipal tax collector the total dollar value of all annual rebates earned by those property owners between May 1st and April 30th. The tax collector would note on the property tax bill of each participating customer the amount of the annual rebate earned, and would subtract that amount from the total amount of property taxes due and payable on the property for the tax year.

No later than June 1st annually, the operator would issue to each participating customer who is not a property owner within the municipality a rebate check for the amount of the annual rebate earned by the participating customer between May 1st and April 30th.

The bill would codify current practice and retroactively validate all property tax reward programs already approved by municipalities.

As reported by the committee, this bill is identical to Assembly No. 4806, which was also reported by the committee on this date.

STATEMENT TO

SENATE, No. 3188

with Senate Floor Amendments (Proposed by Senator POU)

ADOPTED: FEBRUARY 19, 2021

These floor amendments make the following changes to the bill:

- add a "findings and declarations" section to the bill to describe the intent and purpose of the Legislature, which is to authorize property tax reward programs as an incentive for shoppers to "shop locally" and support local businesses, particularly during the difficult times related to the COVID-19 pandemic, as well as to provide property tax relief;
- revise language regarding the operation of a property tax reward program;
- clarify that the authorization of a property tax reward program by the governing body of a municipality does not make the governing body liable in any manner for any action taken by, or omission of an action that should have been taken by, the reward program operator authorized by the governing body to administer the property tax reward program; and to also require that any financial irregularity committed by the operator in the administration of the program would be the sole responsibility of the operator;
- permit a business located outside a municipality in which a reward program is authorized to be a participating business;
- permit program operators, with the authorization of the municipal governing body, to enroll in a property tax reward program persons who are not property owners in the municipality, and to pay rewards earned directly to those persons at the end of the reward earning period;
- require the governing body of a municipality in which a reward program has been authorized to report any irregularity, financial or otherwise, that it believes has occurred in the operator's administration of the program, to the Director of the Division of Local Government Services in the Department of Community Affairs, and to any other department or agency of State, county, or local government, as the governing body deems appropriate; and
- authorize the Director of the Division of Local Government Services to promulgate rules and regulations as may be necessary to effectuate the provisions of the bill.

Governor Murphy Takes Action on Legislation

05/12/2021

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

A-740/S-2846 (Johnson, Conaway, DeCroce/Gopal, Singleton) – Requires State agencies in awarding contracts for purchase of items that require power source to consider items powered by fuel cells

A-3384/S-3171 (McKeon/Pou) – Makes various revisions to "Uniform Fraudulent Transfer Act"; renames act to "Uniform Voidable Transactions Act"

A-4240/S-2855 (Downey, Vainieri Huttle, Houghtaling, Coughlin/Pou, Turner) – Provides for technological upgrade of application process for Supplemental Nutrition Assistance Program

A-4246/S-3175 (Verrelli, Benson, Vainieri Huttle/Pou, Corrado) – Permits expedited licensure in mental health professions for certain individuals during state of emergency or public health emergency

A-4477/S-2789 (Chiaravalloti, Conaway, Downey/Vitale, Weinberg) – Revises licensure, operational, and reporting requirements for nursing homes

ACS for A-4556 and 4145/S-2611 (Karabinchak, Zwicker, Quijano/Smith, Bateman) – Requires BPU to establish and maintain electronic public document search system on its website; requires BPU to provide certain notice of its meetings and hold quarterly public comment meetings

A-4671/S-3326 (Schaer, Swain, Tully/Ruiz, Singleton) – Requires public and local utilities to provide notice to residential customers of available relief measures during coronavirus disease 2019 pandemic

ACS for A-4805/SCS for S-3169 (Freiman, Tully, Danielsen/Pou, Gopal) – Requires certain insurers to provide summary concerning business interruption insurance

A-4806/S-3188 (Dancer, Chiaravalloti/Pou, Singleton) – Permits municipalities to authorize programs encouraging local shopping through property tax rewards; validates certain related municipal actions

A-4932/S-3066 (Johnson, Murphy, Downey/Pou) – Permits use of alternate names by limited liability partnerships

A-5222/S-3306 (Mukherji, Verrelli, Lopez/Diegnan, Turner) – Authorizes optometrists to administer immunizations against coronaviruses and influenza under certain circumstances

Governor Murphy conditionally vetoed the following bills:

A-850/S-2864 (Chiaravalloti, Karabinchak, Reynolds-Jackson/Oroho, Singleton) – CONDITIONAL – Establishes "Broadband Access Study Commission"

Copy of Statement

A-2116/S-2009 (Tully, Swain, Armato/Lagana) – **CONDITIONAL** – Requires State Treasurer to submit report to Legislature every six months identifying deadlines for applications for federal funds by State

Office of the Governor | Governor Murphy Takes Action on Legislation

agencies

Copy of Statement