

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL ESTIMATE: No

VETO MESSAGE: No

GOVERNOR'S PRESS RELEASE ON SIGNING: 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 <mailto:refdesk@njstatelib.org>

REPORTS: No

HEARINGS: No

NEWSPAPER ARTICLES: No

RWH/JA

P.L. 2021, CHAPTER 348, *approved January 10, 2022*

Senate, No. 3656

1 AN ACT concerning certain parking taxes and amending P.L.2019,
2 c.289.

3
4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6
7 1. Section 1 of P.L.2019, c.289 (C.40:48C-1.7) is amended to
8 read as follows:

9 1. a. Any municipality with a population of 100,000 or greater
10 according to the most recent American Community Survey five-
11 year estimate by the United States Census Bureau may adopt an
12 ordinance imposing a mass transit access parking tax of three and
13 one-half percent on fees for the parking, garaging, or storing of
14 motor vehicles~~], other than parking in a garage which is part of~~
15 ~~premises occupied solely as a private one- or two-family dwelling]~~
16 at public parking garages, lots, or facilities only. No such parking
17 tax shall be imposed on the parking, garaging, or storing of motor
18 vehicles at a parking lot, garage, or facility that is part of a private
19 single or multi-family dwelling, or a condominium building, a
20 cooperative building, or an apartment building.

21 b. All parking taxes collected pursuant to this section shall be
22 anticipated and appropriated in the municipal budget as dedicated
23 revenue pursuant to N.J.S.40A:4-39 for the exclusive purpose of
24 funding or financing capital improvements for pedestrian access to
25 mass transit stations, including, but not limited to, the construction
26 of bridges, tunnels, platforms, walkways, elevators, escalators, and
27 stairways directly related to mass transit pedestrian accessibility ;
28 provided, however, that any parking tax revenues remaining after
29 all the budgeted mass transit pedestrian access capital improvement
30 expenditures have been used in a fiscal year may be used to fund
31 quality of life projects within the municipality.

32 c. The parking tax authorized by this section may be collected
33 in addition to a surcharge collected pursuant to section 3 of
34 P.L.2013, c.284 (C.40:48C-1.6) or a tax collected pursuant to
35 subsection a. of section 6 of P.L.1970, c.326 (C.40:48C-6), but the
36 parking tax authorized by this section shall not be collected
37 whenever a special event parking tax surcharge is collected
38 pursuant to subsection b. of section 6 of P.L.1970, c.326 (C.40:48C-
39 6).

40 d. An ordinance adopted pursuant to subsection a. of this
41 section shall exempt residents of the municipality from the full

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 amount of the three and one-half percent parking tax. The
2 exemption shall be implemented as follows:

3 (1) For short-term parking, a resident may apply to the
4 municipality for a rebate of the total three and one-half percent
5 parking tax charged as provided in the ordinance; and

6 (2) For long-term parking, a parking facility operator shall not
7 charge a resident the three and one-half percent parking tax upon a
8 display of proof of residence as provided in the ordinance.

9 (cf: P.L.2019, c.289, s.1)

10

11 2. This act shall take effect immediately.

12

13

14

STATEMENT

15

16 This bill would amend the mass transit access parking tax
17 imposed pursuant to section 1 of P.L.2019, c.289 (C.40:48C-1.7).

18 As enacted, that law permits a municipality with a population of
19 100,000 or greater, according to the most recent American
20 Community Survey five-year estimate by the United States Census
21 Bureau, by ordinance, to impose a mass transit access parking tax of
22 three and one-half percent on fees for the parking, garaging, or
23 storing of motor vehicles, other than parking in a garage which is
24 part of premises occupied solely as a private one- or two-family
25 dwelling.

26 This bill would limit the type of parking facilities at which the
27 tax could be imposed to only public parking garages, lots, or
28 facilities. The bill specifically prohibits the imposition of the tax on
29 the parking, garaging, or storing of motor vehicles at a parking lot,
30 garage, or facility that is part of a private single or multi-family
31 dwelling, or a condominium building, a cooperative building, or an
32 apartment building.

33

34

35

36

37 _____
Concerns mass transit parking tax.

CHAPTER 348

AN ACT concerning certain parking taxes and amending P.L.2019, c.289.

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

1. Section 1 of P.L.2019, c.289 (C.40:48C-1.7) is amended to read as follows:

C.40:48C-1.7 Imposition of mass transit access parking tax.

1. a. Any municipality with a population of 100,000 or greater according to the most recent American Community Survey five-year estimate by the United States Census Bureau may adopt an ordinance imposing a mass transit access parking tax of three and one-half percent on fees for the parking, garaging, or storing of motor vehicles at public parking garages, lots, or facilities only. No such parking tax shall be imposed on the parking, garaging, or storing of motor vehicles at a parking lot, garage, or facility that is part of a private single or multi-family dwelling, or a condominium building, a cooperative building, or an apartment building.

b. All parking taxes collected pursuant to this section shall be anticipated and appropriated in the municipal budget as dedicated revenue pursuant to N.J.S.40A:4-39 for the exclusive purpose of funding or financing capital improvements for pedestrian access to mass transit stations, including, but not limited to, the construction of bridges, tunnels, platforms, walkways, elevators, escalators, and stairways directly related to mass transit pedestrian accessibility; provided, however, that any parking tax revenues remaining after all the budgeted mass transit pedestrian access capital improvement expenditures have been used in a fiscal year may be used to fund quality of life projects within the municipality.

c. The parking tax authorized by this section may be collected in addition to a surcharge collected pursuant to section 3 of P.L.2013, c.284 (C.40:48C-1.6) or a tax collected pursuant to subsection a. of section 6 of P.L.1970, c.326 (C.40:48C-6), but the parking tax authorized by this section shall not be collected whenever a special event parking tax surcharge is collected pursuant to subsection b. of section 6 of P.L.1970, c.326 (C.40:48C-6).

d. An ordinance adopted pursuant to subsection a. of this section shall exempt residents of the municipality from the full amount of the three and one-half percent parking tax. The exemption shall be implemented as follows:

(1) For short-term parking, a resident may apply to the municipality for a rebate of the total three and one-half percent parking tax charged as provided in the ordinance; and

(2) For long-term parking, a parking facility operator shall not charge a resident the three and one-half percent parking tax upon a display of proof of residence as provided in the ordinance.

2. This act shall take effect immediately.

Approved January 10, 2022.

SENATE, No. 3656

STATE OF NEW JERSEY
219th LEGISLATURE

INTRODUCED APRIL 19, 2021

Sponsored by:

Senator M. TERESA RUIZ

District 29 (Essex)

Assemblywoman ELIANA PINTOR MARIN

District 29 (Essex)

SYNOPSIS

Concerns mass transit parking tax.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 12/20/2021)

S3656 RUIZ

2

1 AN ACT concerning certain parking taxes and amending P.L.2019,
2 c.289.

3

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

6

7 1. Section 1 of P.L.2019, c.289 (C.40:48C-1.7) is amended to
8 read as follows:

9 1. a. Any municipality with a population of 100,000 or greater
10 according to the most recent American Community Survey five-
11 year estimate by the United States Census Bureau may adopt an
12 ordinance imposing a mass transit access parking tax of three and
13 one-half percent on fees for the parking, garaging, or storing of
14 motor vehicles~~], other than parking in a garage which is part of~~
15 ~~premises occupied solely as a private one- or two-family dwelling]~~
16 at public parking garages, lots, or facilities only. No such parking
17 tax shall be imposed on the parking, garaging, or storing of motor
18 vehicles at a parking lot, garage, or facility that is part of a private
19 single or multi-family dwelling, or a condominium building, a
20 cooperative building, or an apartment building.

21 b. All parking taxes collected pursuant to this section shall be
22 anticipated and appropriated in the municipal budget as dedicated
23 revenue pursuant to N.J.S.40A:4-39 for the exclusive purpose of
24 funding or financing capital improvements for pedestrian access to
25 mass transit stations, including, but not limited to, the construction
26 of bridges, tunnels, platforms, walkways, elevators, escalators, and
27 stairways directly related to mass transit pedestrian accessibility ;
28 provided, however, that any parking tax revenues remaining after
29 all the budgeted mass transit pedestrian access capital improvement
30 expenditures have been used in a fiscal year may be used to fund
31 quality of life projects within the municipality.

32 c. The parking tax authorized by this section may be collected
33 in addition to a surcharge collected pursuant to section 3 of
34 P.L.2013, c.284 (C.40:48C-1.6) or a tax collected pursuant to
35 subsection a. of section 6 of P.L.1970, c.326 (C.40:48C-6), but the
36 parking tax authorized by this section shall not be collected
37 whenever a special event parking tax surcharge is collected
38 pursuant to subsection b. of section 6 of P.L.1970, c.326 (C.40:48C-
39 6).

40 d. An ordinance adopted pursuant to subsection a. of this
41 section shall exempt residents of the municipality from the full
42 amount of the three and one-half percent parking tax. The
43 exemption shall be implemented as follows:

44 (1) For short-term parking, a resident may apply to the
45 municipality for a rebate of the total three and one-half percent

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.

S3656 RUIZ

1 parking tax charged as provided in the ordinance; and
2 (2) For long-term parking, a parking facility operator shall not
3 charge a resident the three and one-half percent parking tax upon a
4 display of proof of residence as provided in the ordinance.
5 (cf: P.L.2019, c.289, s.1)

6
7 2. This act shall take effect immediately.

8
9

10 **STATEMENT**

11

12 This bill would amend the mass transit access parking tax
13 imposed pursuant to section 1 of P.L.2019, c.289 (C.40:48C-1.7).

14 As enacted, that law permits a municipality with a population of
15 100,000 or greater, according to the most recent American
16 Community Survey five-year estimate by the United States Census
17 Bureau, by ordinance, to impose a mass transit access parking tax of
18 three and one-half percent on fees for the parking, garaging, or
19 storing of motor vehicles, other than parking in a garage which is
20 part of premises occupied solely as a private one- or two-family
21 dwelling.

22 This bill would limit the type of parking facilities at which the
23 tax could be imposed to only public parking garages, lots, or
24 facilities. The bill specifically prohibits the imposition of the tax on
25 the parking, garaging, or storing of motor vehicles at a parking lot,
26 garage, or facility that is part of a private single or multi-family
27 dwelling, or a condominium building, a cooperative building, or an
28 apartment building.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 3656

STATE OF NEW JERSEY

DATED: DECEMBER 13, 2021

The Assembly Appropriations Committee reports favorably Senate Bill No. 3656.

This bill would amend the mass transit access parking tax imposed pursuant to section 1 of P.L.2019, c.289 (C.40:48C-1.7).

As enacted, that law permits a municipality with a population of 100,000 or greater, according to the most recent American Community Survey five-year estimate by the United States Census Bureau, by ordinance, to impose a mass transit access parking tax of three and one-half percent on fees for the parking, garaging, or storing of motor vehicles, other than parking in a garage which is part of premises occupied solely as a private one- or two-family dwelling.

This bill would limit the type of parking facilities at which the tax could be imposed to only public parking garages, lots, or facilities. The bill specifically prohibits the imposition of the tax on the parking, garaging, or storing of motor vehicles at a parking lot, garage, or facility that is part of a private single or multi-family dwelling, or a condominium building, a cooperative building, or an apartment building.

As reported by the committee, Senate Bill No. 3656 is identical to Assembly Bill No. 5583 which was also reported by the committee on this date.

FISCAL IMPACT:

This bill is not certified as requiring a fiscal note.

SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

SENATE, No. 3656

STATE OF NEW JERSEY

DATED: MAY 6, 2021

The Senate Community and Urban Affairs Committee reports favorably Senate Bill No. 3656.

This bill would amend the mass transit access parking tax imposed pursuant to section 1 of P.L.2019, c.289 (C.40:48C-1.7).

As enacted, that law permits a municipality with a population of 100,000 or greater, according to the most recent American Community Survey five-year estimate by the United States Census Bureau, by ordinance, to impose a mass transit access parking tax of three and one-half percent on fees for the parking, garaging, or storing of motor vehicles, other than parking in a garage which is part of premises occupied solely as a private one- or two-family dwelling.

This bill would limit the type of parking facilities at which the tax could be imposed to only public parking garages, lots, or facilities. The bill specifically prohibits the imposition of the tax on the parking, garaging, or storing of motor vehicles at a parking lot, garage, or facility that is part of a private single or multi-family dwelling, or a condominium building, a cooperative building, or an apartment building.

ASSEMBLY, No. 5583

STATE OF NEW JERSEY
219th LEGISLATURE

INTRODUCED MAY 5, 2021

Sponsored by:

Assemblywoman ELIANA PINTOR MARIN

District 29 (Essex)

SYNOPSIS

Concerns mass transit parking tax.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT concerning certain parking taxes and amending P.L.2019,
2 c.289.

3

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

6

7 1. Section 1 of P.L.2019, c.289 (C.40:48C-1.7) is amended to
8 read as follows:

9 1. a. Any municipality with a population of 100,000 or greater
10 according to the most recent American Community Survey five-
11 year estimate by the United States Census Bureau may adopt an
12 ordinance imposing a mass transit access parking tax of three and
13 one-half percent on fees for the parking, garaging, or storing of
14 motor vehicles~~], other than parking in a garage which is part of~~
15 ~~premises occupied solely as a private one- or two-family dwelling]~~
16 at public parking garages, lots, or facilities only. No such parking
17 tax shall be imposed on the parking, garaging, or storing of motor
18 vehicles at a parking lot, garage, or facility that is part of a private
19 single or multi-family dwelling, or a condominium building, a
20 cooperative building, or an apartment building.

21 b. All parking taxes collected pursuant to this section shall be
22 anticipated and appropriated in the municipal budget as dedicated
23 revenue pursuant to N.J.S.40A:4-39 for the exclusive purpose of
24 funding or financing capital improvements for pedestrian access to
25 mass transit stations, including, but not limited to, the construction
26 of bridges, tunnels, platforms, walkways, elevators, escalators, and
27 stairways directly related to mass transit pedestrian accessibility ;
28 provided, however, that any parking tax revenues remaining after
29 all the budgeted mass transit pedestrian access capital improvement
30 expenditures have been used in a fiscal year may be used to fund
31 quality of life projects within the municipality.

32 c. The parking tax authorized by this section may be collected
33 in addition to a surcharge collected pursuant to section 3 of
34 P.L.2013, c.284 (C.40:48C-1.6) or a tax collected pursuant to
35 subsection a. of section 6 of P.L.1970, c.326 (C.40:48C-6), but the
36 parking tax authorized by this section shall not be collected
37 whenever a special event parking tax surcharge is collected
38 pursuant to subsection b. of section 6 of P.L.1970, c.326 (C.40:48C-
39 6).

40 d. An ordinance adopted pursuant to subsection a. of this
41 section shall exempt residents of the municipality from the full
42 amount of the three and one-half percent parking tax. The
43 exemption shall be implemented as follows:

44 (1) For short-term parking, a resident may apply to the
45 municipality for a rebate of the total three and one-half percent
46 parking tax charged as provided in the ordinance; and

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 (2) For long-term parking, a parking facility operator shall not
2 charge a resident the three and one-half percent parking tax upon a
3 display of proof of residence as provided in the ordinance.
4 (cf: P.L.2019, c.289, s.1)

5

6 2. This act shall take effect immediately.

7

8

9

STATEMENT

10

11 This bill would amend the mass transit access parking tax
12 imposed pursuant to section 1 of P.L.2019, c.289 (C.40:48C-1.7).

13 As enacted, that law permits a municipality with a population of
14 100,000 or greater, according to the most recent American
15 Community Survey five-year estimate by the United States Census
16 Bureau, by ordinance, to impose a mass transit access parking tax of
17 three and one-half percent on fees for the parking, garaging, or
18 storing of motor vehicles, other than parking in a garage which is
19 part of premises occupied solely as a private one- or two-family
20 dwelling.

21 This bill would limit the type of parking facilities at which the
22 tax could be imposed to only public parking garages, lots, or
23 facilities. The bill specifically prohibits the imposition of the tax on
24 the parking, garaging, or storing of motor vehicles at a parking lot,
25 garage, or facility that is part of a private single or multi-family
26 dwelling, or a condominium building, a cooperative building, or an
27 apartment building.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 5583

STATE OF NEW JERSEY

DATED: DECEMBER 13, 2021

The Assembly Appropriations Committee reports favorably Assembly Bill No. 5583.

This bill would amend the mass transit access parking tax imposed pursuant to section 1 of P.L.2019, c.289 (C.40:48C-1.7).

As enacted, that law permits a municipality with a population of 100,000 or greater, according to the most recent American Community Survey five-year estimate by the United States Census Bureau, by ordinance, to impose a mass transit access parking tax of three and one-half percent on fees for the parking, garaging, or storing of motor vehicles, other than parking in a garage which is part of premises occupied solely as a private one- or two-family dwelling.

This bill would limit the type of parking facilities at which the tax could be imposed to only public parking garages, lots, or facilities. The bill specifically prohibits the imposition of the tax on the parking, garaging, or storing of motor vehicles at a parking lot, garage, or facility that is part of a private single or multi-family dwelling, or a condominium building, a cooperative building, or an apartment building.

As reported by the committee, Assembly Bill No. 5583 is identical to Senate Bill No. 3656 which was also reported by the committee on this date.

FISCAL IMPACT:

This bill is not certified as requiring a fiscal note.