

40A:9-141

LEGISLATIVE HISTORY CHECKLIST
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(Tax Collectors-
educational requirements)

NJSA: 40A:9-141

LAWS OF: 1993 CHAPTER: 25

BILL NO: A135

SPONSOR(S) Haytaian and others

DATE INTRODUCED: June 15, 1992

COMMITTEE: ASSEMBLY: Local Government

SENATE: Community Affairs

AMENDED DURING PASSAGE: Yes Amendments during passage
denoted by asterisks

DATE OF PASSAGE: ASSEMBLY: October 29, 1992

SENATE: December 7, 1992

DATE OF APPROVAL: January 22, 1993

FOLLOWING STATEMENTS ARE ATTACHED IF AVAILABLE:

SPONSOR STATEMENT: Yes

COMMITTEE STATEMENT: ASSEMBLY: Yes

SENATE: Yes

FISCAL NOTE: Yes

VETO MESSAGE: No

MESSAGE ON SIGNING: No

FOLLOWING WERE PRINTED:

REPORTS: No

HEARINGS: No

KEG: pp

[SECOND REPRINT]

ASSEMBLY, No. 135

STATE OF NEW JERSEY

INTRODUCED JUNE 15, 1992

By Assemblyman HAYTAIAN, Assemblywoman HAINES
and Assemblyman Wolfe

1 AN ACT concerning education requirements for municipal tax
2 collectors ²[, amending N.J.S.40A:9-141]² and amending and
3 supplementing P.L.1979, c.384.

4

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

7 ²[1. N.J.S.40A:9-141 is amended to read as follows:

8 40A:9-141. Notwithstanding any other law the governing body
9 or chief executive, as shall be appropriate to the form of
10 government of the municipality, by ordinance, shall provide for
11 the appointment of a municipal tax collector and the
12 compensation of said tax collector shall be fixed in the manner
13 otherwise provided by law. The office of municipal tax collector
14 and municipal treasurer, or municipal clerk may be held by the
15 same person.

16 If a governing body fails or refuses to comply with this
17 subsection, and has received an order from the director to do so,
18 the members of a governing body who willfully fail or refuse to
19 comply shall each be subject to a personal penalty of \$25 for each
20 day after the date fixed for final action that failure or refusal to
21 comply continues. The amount of the penalty may be recovered
22 by the director in the name of the State as a personal debt of the
23 member of the governing body, and shall be paid, upon receipt,
24 into the State Treasury.

25 (cf: P.L.1979, c.384, s.13)]²

26 ²[2.] 1.² Section 2 of P.L.1979, c.384 (C.40A:9-145.2) is
27 amended to read as follows:

28 2. Commencing on the effective date of this act, the director
29 shall hold examinations semi-annually, and at such other times as
30 he may determine appropriate, for certification as tax collector.
31 An applicant for examination shall furnish proof to the director,
32 not less than 30 days before an examination, that the applicant is
33 not less than 21 years of age, is a citizen of the United States, is
34 of good moral character, has obtained a certificate or diploma
35 issued after at least four years of study in an approved secondary
36 school or has received an academic education considered and
37 accepted by the Commissioner of Education as fully equivalent[.];
38 [and] has graduated from a four year course at an institution of
39 higher education of recognized standing, [and] or has not less than
40 two years' full-time experience in tax collection, or has at least
41 one year's full-time experience in tax collection and 30 credit
42 hours at an institution of higher education of recognized standing;
43 and possesses certificates of completion of Municipal Tax

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:

¹ Assembly ALG committee amendments adopted October 1, 1992.

² Senate floor amendments adopted December 7, 1992.

1 ¹[Collector] Collection¹ I, II, and III courses offered by Rutgers,
 2 The State University or the Division of Local Government
 3 Services.

4 [An applicant who does not meet the college education
 5 requirement may substitute on a year-to-year basis full-time
 6 experience in tax collection or accounting. An applicant who
 7 does not meet the college education requirement or full-time
 8 experience requirement permitted as a substitution for the
 9 college education requirement may substitute certificates of
 10 completion of municipal tax collection I, II and III courses offered
 11 through Rutgers, The State University.]

12 For the purpose of this section, experience in tax collection
 13 must include experience in the following areas: lien
 14 enforcement, tax collecting, tax billing, and reporting, and, shall
 15 be attested to by the tax collector of the employing municipality.

16 The proofs required pursuant to this section shall be provided
 17 on such application forms and in such manner as shall be
 18 prescribed by the director. Each completed application form
 19 shall be accompanied by a fee in the amount of [\$10.00] \$50
 20 payable to the order of the State Treasurer and shall be filed with
 21 the Director at least 30 days prior to the date of the
 22 examination. Examinations shall be written, or both written and
 23 oral, and shall be of such character as fairly to test and
 24 determine the qualifications, fitness and ability of the person
 25 tested to actually perform the duties of tax collector. An
 26 individual who fails the examination three consecutive times shall
 27 retake the three required courses, prior to taking the examination
 28 again.

29 (cf: P.L.1985, c.9, s.1)

30 ²[3.] 2.2 Section 3 of P.L.1979, c.384 (C.40A:9-145.3) is
 31 amended to read as follows:

32 3. Upon the successful completion of the examination by an
 33 applicant, a tax collector certificate shall be issued to him, upon
 34 the payment of an additional fee of [\$25.00] \$50 payable to the
 35 order of the State Treasurer.

36 (cf: P.L.1979, c.384, s.3)

37 ²[4.] 3.2 Section 6 of P.L.1979, c.384 (C.40A:9-145.6) is
 38 amended to read as follows:

39 6. No person shall [service] serve or continue to serve as a tax
 40 collector [who is] for the municipality in which that person serves
 41 as a member of the governing body of [a] the municipality.

42 (cf: P.L.1979, c.384, s.6)

43 ²[5.] 4.2 Section 7 of P.L.1979, c.384 (C.40A:9-145.7) is
 44 amended to read as follows:

45 7. Commencing [January 1, 1982 no person shall be appointed
 46 or reappointed as tax collector in any municipality of this State
 47 unless he shall hold a tax collector certificate issued pursuant to
 48 section 3 or 4 of this act] on the effective date of P.L. , c.
 49 (C.) (pending before the Legislature as this bill), no person
 50 shall be appointed or reappointed as tax collector in any
 51 municipality of this State unless he shall hold a tax collector
 52 certificate issued pursuant to N.J.S.40A:9-141, section 2 of
 53 P.L.1979, c.384 (C.40A:9-145.2), and section 7 of P.L. , c.
 54 (C.) (pending before the Legislature as this bill).

55 (cf: P.L.1979, c.384, s.7)

1 ²[6.] 5.² Section 8 of P.L.1979, c.384 (C.40A:9-145.8) is
2 amended to read as follows:

3 8. Notwithstanding the provisions of any other law to the
4 contrary, any person who:

5 a. Shall be reappointed tax collector subsequent to having
6 received a tax collector certificate pursuant to section 3 or 4 of
7 [this act] P.L.1979, c.384, or holds a tax collector certificate
8 issued pursuant to N.J.S.40A:9-141, section 2 of P.L.1979, c.384
9 (C.40A:9-145.2), and section 7 of P.L. , c. (C.) (pending
10 before the Legislature as this bill), and having served as tax
11 collector or performed the duties of tax collector for not less
12 than 4 consecutive years immediately prior to such
13 reappointment; or,

14 b. shall have acquired tenure; shall hold his office during good
15 behavior [and], efficiency, and compliance with requirements for
16 continuing education pursuant to sections 7 and 8 of P.L. , c.
17 (C. and C.) (pending before the Legislature as this bill),
18 notwithstanding that such reappointment was for a fixed term of
19 years; and he shall not be removed therefrom for political reasons
20 but only for good cause shown and after a proper hearing before
21 the director or his designee.

22 c. The removal of a municipal tax collector shall be only upon
23 a written complaint setting forth with specificity the charge or
24 charges against him. The complaint shall be filed with the
25 municipal clerk and the director and a certified copy thereof
26 shall be served upon the person so charged, with notice of a
27 designated hearing date before the director or his designee, which
28 shall be not less than 30 days nor more than 60 days from the
29 date of service of the complaint. Such date may be extended by
30 the Superior Court for good cause shown upon the application of
31 either party. The person so charged and the complainant shall
32 have the right to be represented by counsel and the power to
33 subpoena witnesses and documentary evidence together with
34 discovery proceedings. The provisions of this section shall apply
35 to every person actually in office as tax collector or performing
36 the duties of tax collector whether or not in the classified service
37 under Title [11 of the Revised] 11A, Civil Service, of the New
38 Jersey Statutes [(Civil Service)].

39 d. For the purposes of this section, the definition of good
40 cause for removal of a tax collector may include the failure of a
41 tax collector to meet the continuing education requirement set
42 forth in sections 7 and 8 of P.L. , c. (C. and C.)
43 (pending before the Legislature as this bill).
44 (cf: P.L.1979, c.384, s.8)

45 ²[7.] 6.² (New section) Within six months of the effective date
46 of P.L. , c. (C.) (pending before the Legislature as this
47 bill), a tax collector who does not hold a tax collector certificate
48 and who has been granted tenure pursuant to the provisions of
49 N.J.S.40A:9-144 or N.J.S.40A:9-145, or who has held office
50 continuously for five consecutive years in the same municipality
51 shall, at no cost, apply to the director on a form approved by the
52 director for a tax collector certificate. Upon verification of the
53 applicant's eligibility under the tenure or service conditions
54 described herein, the director shall issue a tax collector
55 certificate that is marked as being valid only in the municipality

1 employing the tax collector. A tax collector holding such a
 2 certificate shall then be subject to all provisions affecting other
 3 certificate holders under this act, including but not limited to
 4 renewal, continuing education and maintenance of tenure rights.

5 ²[8.] 7.² (New section) Commencing on the effective date of
 6 P.L. , c. (C.) (pending before the Legislature as this bill)
 7 all outstanding tax collector certificates shall expire and be
 8 renewed in accordance with the following procedure:

9 a. All tax collector certificates shall be renewed upon
 10 application, payment of the required fee, and verification that
 11 the applicant has met continuing education requirements, as set
 12 forth in subsection c. of this section. Each renewal shall be for a
 13 period of two years. The renewal date shall be 30 days prior to
 14 the expiration date.

15 b. All tax collector certificates subject to renewal pursuant to
 16 this section issued prior to January 1, 1993, shall have an
 17 expiration date of December 31, 1994. All tax collector
 18 certificates issued on or after January ¹[2, 2003] 1, 1993¹, shall
 19 have an expiration date of either June 30 or December 31,
 20 whichever is sooner, of the second year following the year in
 21 which the certificates were originally issued, provided that no
 22 certificate shall expire sooner than two years from the date of
 23 original issue.

24 c. Prior to the renewal date of a tax collector certificate,
 25 every tax collector shall, on a form prescribed by the director,
 26 furnish proof of having earned at least 1.5 continuing education
 27 units. For the purpose of this section, 1.5 continuing education
 28 units equals 15 contact hours with a minimum number of hours¹,
 29 as determined by the director,¹ for each ¹[subject as follows] of
 30 the following curriculum areas¹:

31 Reporting, Billing & Collection	¹ [4 hours] ¹
32 Enforcement ¹ [Legislation] Procedures ¹	¹ [6 hours] ¹
33 Legislation	¹ [2 hours] ¹
34 General/Secondary duties	¹ [3 hours] ¹

35 Under verification of this requirement, and upon payment of a
 36 fee of \$50 to the order of the Treasurer of the State of New
 37 Jersey, the director shall renew the tax collector certificate.

38 d. When the holder of a tax collector certificate has allowed
 39 the certificate to lapse by failing to renew the certificate, a new
 40 application and certificate shall be required. If application is
 41 made within six months of the expiration of the certificate, then
 42 application may be made in the same manner as a renewal, but
 43 the application shall be accompanied by the fee ¹[or] required¹
 44 for a new application.

45 ¹[9.] 8.² (New section) The director is authorized to adopt, in
 46 accordance with the "Administrative Procedure Act," P.L.1968,
 47 c.410 (C.52:14B-1 et seq.) such regulations, forms and procedures
 48 as may be necessary to carry out the terms of this act.

49 ²[10.] 9.² This act shall take effect on the first day of the
 50 fourth month following enactment.

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54 Changes educational prerequisites for tax collector examination
 55 applicants; requires continuing education for appointment or
 56 reappointment as tax collector.

SPONSOR'S STATEMENT

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3 This bill changes the educational prerequisites for tax collector
4 examination applicants and tax collectors seeking an appointment
5 or reappointment to the position of municipal tax collector. It
6 also requires that beginning on its effective date no person will
7 be appointed or reappointed as a tax collector in this State unless
8 that person holds a tax collector certificate issued pursuant to
9 this bill.

10 The bill requires that an applicant for the tax collector
11 examination must have graduated from a four-year course at an
12 institution of higher education, or have at least two years of
13 full-time experience in tax collection, or have at least one year
14 of full-time experience in tax collection and have completed 30
15 credit hours at an institution of higher education. The bill also
16 requires an applicant for the examination to possess certificates
17 of completion for three courses in tax collection.

18 The bill increases the examination fee from \$10 to \$50, and
19 provides that if an individual fails the examination three
20 consecutive times, that individual must retake the three required
21 courses prior to taking the examination again. The bill also
22 increases the additional fee for a tax collector certificate
23 payable upon the successful completion of the examination by an
24 applicant from \$25 to \$50.

25 The bill also provides that within six months of the effective
26 date, a tax collector who does not hold a tax collector certificate
27 and who has been granted tenure pursuant to the provisions of
28 N.J.S.40A:9-144 or N.J.S.40A:9-145, or who has held office
29 continuously for five consecutive years in the same municipality
30 shall apply for the certificate at no cost, on a form approved by
31 the director. A tax collector certificate issued under these
32 conditions will be valid only in the municipality employing the tax
33 collector. A tax collector holding such a certificate shall then be
34 subject to all provisions affecting other certificate holders under
35 this act, including, but not limited to renewal, continuing
36 education and maintenance of tenure rights.

37 The bill alters the procedure by which tax collector
38 certificates expire and are renewed. All tax collector
39 certificates will be renewed upon application, payment of the
40 required fee, and verification that the applicant has met
41 continuing education requirements. Each renewal will be for a
42 period of two years. The renewal date will be 30 days prior to
43 the expiration date. All tax collector certificates subject to
44 renewal that were issued prior to January 1, 1993, will have an
45 expiration date of December 31, 1994. All tax collector
46 certificates issued on or after January 2, 2003, will have an
47 expiration date of either June 30 or December 31, whichever is
48 sooner, of the second year following the year in which the
49 certificates were originally issued, provided that no certificate
50 will expire sooner than two years from the date of original issue.
51 Prior to the renewal date of a tax collector certificate, every tax
52 collector will be required to furnish proof of having earned at
53 least 1.5 continuing education units. For the purpose of this bill,
54 1.5 continuing education units equal 15 contact hours with a

1 minimum numbers of hours for each subject as follows:

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3	Reporting, Billing & Collection	4 hours
4	Enforcement Legislation	6 hours
5	Legislation	2 hours
6	General/Secondary duties	3 hours

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8 When the continuing education requirement is verified, and
9 upon payment of a fee of \$50 to the order of the Treasurer of the
10 State of New Jersey, the director will renew the tax collector
11 certificate.

12 When the holder of a tax collector certificate has allowed the
13 certificate to lapse by failing to renew the certificate, a new
14 application and certificate will be required. If application is
15 made within six months of the expiration of the certificate, then
16 it may be made in the same manner as a renewal, but the
17 application will be accompanied by the fee required for a new
18 application.

19 Lastly, the bill prohibits a person from serving as the tax
20 collector in a municipality in which that person serves as a
21 member of the governing body. Current law prevents a person
22 from serving as a tax collector if the person is a member of the
23 governing body of any municipality.

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28 Changes educational prerequisites for tax collector examination
29 applicants; requires continuing education for appointment or
30 reappointment as tax collector.

ASSEMBLY LOCAL GOVERNMENT COMMITTEE

STATEMENT TO

ASSEMBLY, No. 135

with Assembly committee amendments

STATE OF NEW JERSEY

DATED: OCTOBER 1, 1992

The Assembly Local Government Committee reports favorably Assembly Bill No. 135, with committee amendments.

Assembly Bill No. 135, as amended by the committee, changes the educational prerequisites for tax collector examination applicants and tax collectors seeking an appointment or reappointment to the position of municipal tax collector. It also requires that beginning on the effective date of the bill, no person will be appointed or reappointed as a tax collector in this State unless that person holds a tax collector certificate issued pursuant to the provisions of this bill.

Assembly Bill No. 135 requires that an applicant for the tax collector examination must have graduated from a four-year course at an institution of higher education, or have at least two years of full-time experience in tax collection, or have at least one year of full-time experience in tax collection and have completed 30 credit hours at an institution of higher education. The bill also requires an applicant for the examination to possess certificates of completion for three courses in tax collection.

The bill increases the examination fee from \$10 to \$50, and provides that if an individual fails the examination three consecutive times, that individual must retake the three required courses prior to taking the examination again. The bill also increases the additional fee for a tax collector certificate payable upon the successful completion of the examination by an applicant from \$25 to \$50.

The bill also provides that within six months of the effective date, a tax collector who does not hold a tax collector certificate and who has been granted tenure pursuant to the provisions of N.J.S.40A:9-144 or N.J.S.40A:9-145, or who has held office continuously for five consecutive years in the same municipality shall apply for the certificate at no cost, on a form approved by the director. A tax collector certificate issued under these conditions will be valid only in the municipality employing the tax collector. A tax collector holding such a certificate shall then be subject to all provisions affecting other certificate holders under this act, including, but not limited to renewal, continuing education and maintenance of tenure rights.

The bill, as amended, alters the procedure by which tax collector certificates expire and are renewed. All tax collector certificates will be renewed upon application, payment of the required fee, and verification that the applicant has met continuing

education requirements. Each renewal will be for a period of two years. The renewal date will be 30 days prior to the expiration date. All tax collector certificates subject to renewal that were issued prior to January 1, 1993, will have an expiration date of December 31, 1994. All tax collector certificates issued on or after January 1, 1993, will have an expiration date of either June 30 or December 31, whichever is sooner, of the second year following the year in which the certificates were originally issued, provided that no certificate will expire sooner than two years from the date of original issue. Prior to the renewal date of a tax collector certificate, every tax collector will be required to furnish proof of having earned at least 1.5 continuing education units. For the purpose of this bill, 1.5 continuing education units equal 15 contact hours with a minimum numbers of hours, as determined by the director, for each of the following curriculum areas:

- Reporting, Billing & Collection
- Enforcement Procedures
- Legislation
- General/Secondary duties

When the continuing education requirement is verified, and upon payment of a fee of \$50 to the order of the Treasurer of the State of New Jersey, the director will renew the tax collector certificate.

When the holder of a tax collector certificate has allowed the certificate to lapse by failing to renew the certificate, a new application and certificate will be required. If application is made within six months of the expiration of the certificate, then it may be made in the same manner as a renewal, but the application will be accompanied by the fee required for a new application.

Lastly, the bill prohibits a person from serving as the tax collector in a municipality in which that person serves as a member of the governing body. Current law prevents a person from serving as a tax collector if the person is a member of the governing body of any municipality.

As introduced, the bill provided that all tax collector certificates issued on or after January 2, 2003, would have an expiration date of either June 30 or December 31, whichever is sooner, of the second year following the year in which the certificates were originally issued, provided that no certificate would expire sooner than two years from the date of original issue. The committee's amendments change that date to January 1, 1993.

The committee further amended the bill to give the director the discretion to set the specific hour requirements for required curriculum areas. The committee amendments also correct several technical errors in the text of the bill.

SENATE COMMUNITY AFFAIRS COMMITTEE

STATEMENT TO

[FIRST REPRINT]

ASSEMBLY, No. 135

STATE OF NEW JERSEY

DATED: NOVEMBER 16, 1992

The Senate Community Affairs Committee favorably reports Assembly Bill No. 135 [1R].

Assembly Bill 135 No. [1R] changes the educational prerequisites for tax collector examination applicants and tax collectors seeking an appointment or reappointment to the position of municipal tax collector. It also requires that beginning on the effective date of the bill, no person will be appointed or reappointed as a tax collector in this State unless that person holds a tax collector certificate issued pursuant to the provisions of this bill.

Assembly Bill No. 135 [1R] requires that an applicant for the tax collector examination must have graduated from a four-year course at an institution of higher education, or have at least two years of full-time experience in tax collection, or have at least one year of full-time experience in tax collection and have completed 30 credit hours at an institution of higher education. The bill also requires an applicant for the examination to possess certificates of completion for three courses in tax collection.

The bill increases the examination fee from \$10 to \$50, and provides that if an individual fails the examination three consecutive times, that individual must retake the three required courses prior to taking the examination again. The bill also increases the additional fee for a tax collector certificate payable upon the successful completion of the examination by an applicant from \$25 to \$50.

The bill also provides that within six months of the effective date, a tax collector who does not hold a tax collector certificate and who has been granted tenure pursuant to the provisions of N.J.S.40A:9-144 or N.J.S.40A:9-145, or who has held office continuously for five consecutive years in the same municipality shall apply for the certificate at no cost, on a form approved by the director. A tax collector certificate issued under these conditions will be valid only in the municipality employing the tax collector. A tax collector holding such a certificate shall then be subject to all provisions affecting other certificate holders under this act, including, but not limited to renewal, continuing education and maintenance of tenure rights.

The bill alters the procedure by which tax collector certificates expire and are renewed. All tax collector certificates will be renewed upon application, payment of the required fee, and verification that the applicant has met continuing education requirements. Each renewal will be for a period of two years. The renewal date will be 30 days prior to the expiration date. All tax collector certificates subject to renewal that were issued prior to

January 1, 1993, will have an expiration date of December 31, 1994. All tax collector certificates issued on or after January 1, 1993, will have an expiration date of either June 30 or December 31, whichever is sooner, of the second year following the year in which the certificates were originally issued, provided that no certificate will expire sooner than two years from the date of original issue. Prior to the renewal date of a tax collector certificate, every tax collector will be required to furnish proof of having earned at least 1.5 continuing education units. For the purpose of this bill, 1.5 continuing education units equal 15 contact hours with a minimum numbers of hours, as determined by the director, for each of the following curriculum areas:

- Reporting, Billing & Collection
- Enforcement Procedures
- Legislation
- General/Secondary duties

When the continuing education requirement is verified, and upon payment of a fee of \$50 to the order of the Treasurer of the State of New Jersey, the director will renew the tax collector certificate.

When the holder of a tax collector certificate has allowed the certificate to lapse by failing to renew the certificate, a new application and certificate will be required. If application is made within six months of the expiration of the certificate, then it may be made in the same manner as a renewal, but the application will be accompanied by the fee required for a new application.

The bill holds each governing body member personally liable to a penalty of \$25 for each day after the day fixed for final action in the event of the governing body's willful refusal to comply with the provisions of N.J.S.40A:9-141. That section of law mandates the appointment of a municipal tax collector and provides for the compensation of that person in the manner otherwise provided by law.

Lastly, the bill prohibits a person from serving as the tax collector in a municipality in which that person serves as a member of the governing body. Current law prevents a person from serving as a tax collector if the person is a member of the governing body of any municipality.

Assembly Bill No. 135 [1R] is identical to Senate Bill 955, with committee amendments, which was also reported by this committee today.

FISCAL NOTE TO
[FIRST REPRINT]
ASSEMBLY, No. 135

STATE OF NEW JERSEY

DATED: November 24, 1992

Assembly Bill No. 135 [1R] of 1992 changes the educational prerequisites for tax collector examination applicants and tax collectors seeking an appointment or reappointment to the position of municipal tax collector. It increases the examination fee from \$10 to \$50 and also increases the additional fee for a tax collector certificate payable upon the successful completion of the examination by an applicant from \$25 to \$50. It also requires that beginning on the effective date of the bill, no person will be appointed or reappointed as a tax collector in this State unless that person holds a tax collector certificate issued pursuant to the provisions of this bill.

The bill also provides that within six months of the effective date, a tax collector who does not hold a tax collector certificate and who has been granted tenure pursuant to the provisions of N.J.S.40A:9-144 or N.J.S.40A:9-145, or who has held office continuously for five consecutive years in the same municipality shall apply for the certificate at no cost. This bill requires all tax collector certificates to be renewed for a period of two years. Prior to the renewal date of a tax collector certificate, every tax collector will be required to furnish proof of having earned at least 1.5 continuing education units. For the purpose of this bill, 1.5 continuing education units equal 15 contact hours with a minimum numbers of hours for each of the specific curriculum areas as determined by the director. When the continuing education requirement is verified, and upon payment of a fee of \$50 to the order of the Treasurer of the State of New Jersey, the director will renew the tax collector certificate. Currently, the renewal fee is \$10.

The Department of Community Affairs (DCA) estimates that this bill will generate \$40,910 in revenues for the State. DCA also estimates a total expenditure of about \$37,500 which includes salaries, fringe benefits, printing, and other administrative costs. Therefore, the net additional State revenues are estimated to be \$3,410. The calculations used to arrive at this figure are shown in the following table:

<u>Item</u>	<u>Current Cost</u>	<u>A-135 Cost</u>	<u>Additional Cost</u>	<u>No. of items</u>	<u>Tot Add'l Cost</u>
Application					
& Examination	\$10	\$50	\$40	104	\$ 4,160
Certification	\$25	\$50	\$25	30	\$ 750
Renewals	\$10	\$50	\$40	900	<u>\$36,000</u>
Grand Total					\$40,910
<u>Expenditures</u>					<u>37,500</u>
New increase in State revenue					3,410

The Office of Legislative Services concurs and notes that revenues will be higher in years in which more certificates are renewed and lower in years in which fewer certificates are renewed.

This fiscal note has been prepared pursuant to P.L.1980, c.67.