

40:48-8.45

LEGISLATIVE HISTORY CHECKLIST  
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**NJSA:** 40:48-8.45 (Convention center authority—hotel user fee)

**LAWS OF:** 1991 **CHAPTER:** 376

**Bill No:** S3774

**Sponsor(s):** Gormley & others

**Date Introduced:** December 9, 1991

**Committee: Assembly:** ---

**Senate:** Revenue, Finance & Appropriations

**Amended during passage:** Yes Amendments during passage denoted by asterisks

**Date of Passage: Assembly:** January 10, 1992

**Senate:** January 9, 1992

**Date of Approval:** January 13, 1992

**Following statements are attached if available:**

**Sponsor statement:** Yes

**Committee Statement: Assembly:**

**Senate:** Yes

**Fiscal Note:** No

**Veto Message:** No

**Message on signing:** No

**Following were printed:**

**Reports:**

**Hearings:**

See legislation history of S3773 for newspaper clippings

KBG/dgw

P.L.1991, CHAPTER 376, approved January 13, 1992

1991 Senate No. 3774

1 AN ACT to authorize the collection of fees for the promotion of  
2 tourism, conventions, resorts and casino gaming in  
3 municipalities with convention center facilities supported by a  
4 local retail sales tax.

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

8 1. As used in this act:

9 a. "Convention center operating authority" means, in the case  
10 of any eligible municipality, the public authority or other  
11 governmental entity empowered to operate convention hall and  
12 the convention center facilities in the eligible municipality.

13 b. "Director" means the Director of the Division of Taxation  
14 in the Department of the Treasury.

15 c. "Eligible municipality" means any municipality in which any  
16 portion of the proceeds of a retail sales tax levied by ordinance  
17 adopted by the municipality pursuant to section 1 of P.L.1947,  
18 c.71 (C.40:48-8.15) is applied as authorized by law to the  
19 payment of costs of convention center facilities located in the  
20 municipality.

21 d. "Hotel" means a building or a portion of a building which is  
22 regularly used and kept open for the lodging of guests and  
23 includes a hotel, motel, inn, and rooming or boarding house,  
24 whether or not meals are served.

25 e. "Occupied room" means a room or rooms of any kind in any  
26 part of a hotel; other than a place of assembly, which is used or  
27 possessed by a guest or guests, whether or not for consideration.

28 2. There is authorized to be imposed on and collected from  
29 hotels in an eligible municipality, fees for the promotion of  
30 tourism, conventions, resorts and casino gaming, if any, in the  
31 eligible municipality.

32 3. The proceeds from the fees collected in any eligible  
33 municipality pursuant to this act shall be paid into a special fund  
34 which shall be established and held by the convention center  
35 operating authority which is empowered to operate the  
36 convention center facilities in the eligible municipality. Amounts  
37 in the special fund shall be expended by the convention center  
38 operating authority solely for the purpose of promoting tourism,  
39 conventions, resorts and casino gaming, if any, in the eligible  
40 municipality. Pending this application, monies in the fund shall  
41 be invested in accordance with law applicable to the convention

1 center operating authority and the income therefrom shall be  
2 credited to the fund.

3 4. Fees under this act with respect to any eligible municipality  
4 shall be adopted by resolution of the convention center operating  
5 authority operating convention center facilities within the  
6 eligible municipality. The rate thereof shall be \$2 per day for  
7 each occupied room in the case of any hotels in the eligible  
8 municipality which provide casino gaming, and \$1 per day for  
9 each occupied room in the case of the other hotels in the eligible  
10 municipality. A certified copy of the resolution shall be provided  
11 to the State Treasurer and the director.

12 5. The fees under this act shall be collected and administered  
13 by the director, notwithstanding the provisions of any other law  
14 to the contrary. In carrying out the provisions of this section, the  
15 director shall have all the powers granted in P.L.1966, c.30  
16 (C.54:32B-1 et seq.). The director shall determine and certify to  
17 the State Treasurer on a monthly basis the amount of revenues  
18 collected by the director pursuant to this section on account of  
19 the fees imposed pursuant to this act in an eligible municipality  
20 which are payable to the convention center operating authority  
21 operating convention center facilities in such eligible  
22 municipality. The State Treasurer upon the certification of the  
23 director and upon the warrant of the State Comptroller, shall pay  
24 and distribute on a monthly basis to the convention center  
25 operating authority the amount so determined and certified.

26 6. This act shall take effect immediately.

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#### STATEMENT

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31 This bill permits the authorities operating the convention  
32 center facilities in certain municipalities to impose fees on hotels  
33 in the municipalities for the promotion of tourism, conventions,  
34 resorts and casino gaming. The fee rate shall be \$2 per day for  
35 each occupied room in the case of hotels which provide casino  
36 gaming and \$1 per day for each occupied room in other hotels.

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#### AUTHORITIES AND REGIONAL AGENCIES

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41 Authorizes authority operating convention center in certain  
42 municipalities to impose a hotel room use fee.

CHAPTER 376  
APPROVED 1-13-92  
LAWS OF N.J. 1991

SENATE, No. 3774

STATE OF NEW JERSEY

INTRODUCED DECEMBER 9, 1991

By Senators GORMLEY, AMBROSIO, DiFRANCESCO  
and LYNCH

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SENATE REVENUE, FINANCE AND  
APPROPRIATIONS COMMITTEE

STATEMENT TO

**SENATE, No. 3774**

**STATE OF NEW JERSEY**

DATED: JANUARY 6, 1992

The Senate Revenue, Finance and Appropriations Committee reports favorably Senate Bill No. 3774.

Senate Bill No. 3774 permits an authority that operates a convention center facility in a municipality that meets the conditions set forth in the bill to impose fees on hotels in the municipality. The fee is to be used by the authority for the promotion of tourism, conventions, resorts and casino gaming. The fee rate shall be \$2 per day for each occupied room in the case of hotels which provide casino gaming and \$1 per day for each occupied room in other hotels.

The provisions of this bill would apply to hotels in Atlantic City and provide a source of funding to promote the convention center to be constructed pursuant to a companion bill, Senate Bill No. 3773.

FISCAL IMPACT:

This bill would have no impact on the State's General Fund. The State Treasurer estimates that the fee imposed by this bill will raise approximately \$4,400,000 per year for promotional activities.