

54:39A-27+28

August 26, 1969

Legislative Notes on R.S. 54:39A-27 and 28
(Motor Trucks fees & tax - Reciprocal)

No similar bills were introduced, 1967 - 1969.

L. 1969, Chapter 120 - S584
Introduced March 17, 1969 by Schiaffo.
No statement.
Not amended *during passage*

For newspaper and periodical comment on this act, see:

Legislative Notes on 39:3-6.

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STATE OF NEW JERSEY

INTRODUCED MARCH 17, 1969

By Senator SCHIAFFO

Referred to Committee on Taxation

A SUPPLEMENT to the "Motor Carriers Road Tax Act of 1963,"
approved May 22, 1963 (P. L. 1963, c. 44).

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

1 1. Whenever any other taxing jurisdiction shall have enacted a
2 law similar in effect to the act (C. 54:39-1 et seq.) to which this
3 act is a supplement but which embraces vehicles of a type not sub-
4 ject to said act and properly registered under the motor vehicle
5 laws of this State then the owners of similar vehicles registered
6 under the motor vehicle laws of said other taxing jurisdiction shall
7 be subject to the provisions of said act as hereby supplemented.
8 The director is authorized to exempt such vehicles from the pro-
9 visions of said act provided that said other taxing jurisdiction
10 enters into a reciprocal agreement to exempt such vehicles regis-
11 tered under the motor vehicle laws of this State from the pro-
12 visions of its act.

1 2. In the event said other taxing jurisdiction fails to enter into
2 such a reciprocal agreement then the owners of such vehicles prop-
3 erly registered under the motor vehicle laws of this State shall be
4 entitled to the refund benefits provided by section 8 (C. 54:39A-8)
5 of the act hereby supplemented subject to such regulations as the
6 director may prescribe.

1 3. This act shall take effect July 1, 1969.

FISCAL NOTE TO
SENATE, No. 584

STATE OF NEW JERSEY

DATED: MAY 8, 1969

Senate Bill No. 584 provides for reciprocal agreements with other taxing districts pertaining to fees and taxes on *2-axle* motor trucks.

The Department of Law and Public Safety states that no information is available on the amount of potential refunds relating to New Jersey registered 2-axle vehicles taxed in New York State. There is also no information available on the amount of tax we could collect from New York registered 2-axle vehicles. The New York Tax Department does not maintain tax collection records by vehicle category.

In compliance with written request received, there is hereby submitted a fiscal estimate for the above bill, pursuant to P. L. 1962, c. 27.