

ASSEMBLY, No. 1424

STATE OF NEW JERSEY

INTRODUCED JULY 17, 1972

By Assemblyman RICHARDSON

Referred to Committee on Taxation

AN ACT concerning the authority of certain municipalities to impose certain taxes and amending the "Local Tax Authorization Act of 1970," approved December 23, 1970 (P. L. 1970, c. 326).

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

1 1. Section 5 of the act of P. L. 1970, c. 326 (C. 40:48C-5) is
2 amended to read as follows:

3 5. No tax shall be imposed under any ordinance adopted pursuant
4 to this article with respect to alcoholic beverages delivered to a
5 taxpayer on or after January 1, **[1973]** 1975.

1 2. Section 8 of P. L. 1970, c. 326 (C. 40:48C-8) is amended to
2 read as follows:

3 8. No tax shall be imposed under any ordinance adopted pur-
4 suant to this article with respect to parking services provided on
5 or after January 1, **[1973]** 1975.

1 3. Section 12 of P. L. 1970, c. 326 (C. 40:48C-12) is amended to
2 read as follows:

3 12. No tax shall be imposed under any ordinance adopted pur-
4 suant to this article with respect to sales of motor fuels on or after
5 January 1, **[1973]** 1975.

1 4. Section 19 of P. L. 1970, c. 326 (C. 40:48C-19) is amended to
1A read as follows:

2 19. No tax shall be imposed under any ordinance adopted pur-
2A suant to this article with respect to services performed prior to
3 January 1, 1971, in a calendar quarter prior to that in which the
4 ordinance is adopted or on or after January 1, **[1973,]** 1975, but any
5 such ordinance shall remain in effect with respect to the right of
6 the municipality to receive reports and enforce and collect taxes
7 due thereunder for any period prior to January 1, **[1973]** 1975.

1 5. Section 26 of P. L. 1970, c. 326 (C. 40:48C-26) is amended
2 to read as follows:

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

3 26. No tax shall be imposed under any ordinance adopted pur-
4 suant to this article with respect to rental for use or occupancy of
5 commerical premises on or after January 1, **[1973]** 1975.

1 6. Section 32 of P. L. 1970, c. 326 (C. 40:48C-32) is amended to
2 read as follows:

3 32. No tax shall be imposed under any ordinance adopted pur-
4 suant to this article with respect to transactions taking place on
5 or after January 1, **[1973]** 1975.

1 7. This act shall take effect January 1, 1973.

ASSEMBLY AMENDMENTS TO
ASSEMBLY, No. 1424

STATE OF NEW JERSEY

ADOPTED NOVEMBER 20, 1972

Amend page 1, Title, line 2, after "Taxes", insert ","; omit "and"; after "amending" insert "and supplementing".

Amend page 1, section 1, line 5, omit "1975" and insert "1974".

Amend page 1, section 2, line 5, omit "1975" and insert "1974".

Amend page 1, section 3, line 5, omit "1975" and insert "1974".

Amend page 1, section 4, line 4, omit "1975" and insert "1974".

Amend page 1, section 4, line 7, omit "1975" and insert "1974".

Amend page 2, section 5, line 5, omit "1975" and insert "1974".

Amend page 2, section 6, line 5, omit "1975" and insert "1974".

Amend page 2, insert new section 7. as follows:

"7. No tax shall be imposed under any ordinance adopted pursuant to this article with respect to transactions of any religious, charitable or educational institution organized not for profit."

Amend page 2, section 7, line 1, omit "7." and insert "8."

[OFFICIAL COPY REPRINT]

ASSEMBLY, No. 1424

STATE OF NEW JERSEY

INTRODUCED JULY 17, 1972

By Assemblyman RICHARDSON

Referred to Committee on Taxation

AN ACT concerning the authority of certain municipalities to impose certain taxes*, ***[and]*** amending *and supplementing* the "Local Tax Authorization Act of 1970," approved December 23, 1970 (P. L. 1970, c. 326).

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

1 1. Section 5 of the act of P. L. 1970, c. 326 (C. 40:48C-5) is
2 amended to read as follows:

3 5. No tax shall be imposed under any ordinance adopted pursuant
4 to this article with respect to alcoholic beverages delivered to a
5 taxpayer on or after January 1, **[1973]** ***[1975]*** *1974*.

1 2. Section 8 of P. L. 1970, c. 326 (C. 40:48C-8) is amended to
2 read as follows:

3 8. No tax shall be imposed under any ordinance adopted pur-
4 suant to this article with respect to parking services provided on
5 or after January 1, **[1973]** ***[1975]*** *1974*.

1 3. Section 12 of P. L. 1970, c. 326 (C. 40:48C-12) is amended to
2 read as follows:

3 12. No tax shall be imposed under any ordinance adopted pur-
4 suant to this article with respect to sales of motor fuels on or after
5 January 1, **[1973]** ***[1975]*** *1974*.

1 4. Section 19 of P. L. 1970, c. 326 (C. 40:48C-19) is amended to
1A read as follows:

2 19. No tax shall be imposed under any ordinance adopted pur-
2A suant to this article with respect to services performed prior to
3 January 1, 1971, in a calendar quarter prior to that in which the
4 ordinance is adopted or on or after January 1, **[1973,]** ***[1975]***
5 *1974*, but any such ordinance shall remain in effect with respect
6 to the right of the municipality to receive reports and enforce 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.

7 collect taxes due thereunder for any period prior to January 1,
8 **[1973]** ***[1975]*** *1974*.

1 5. Section 26 of P. L. 1970, c. 326 (C. 40:48C-26) is amended
2 to read as follows:

3 26. No tax shall be imposed under any ordinance adopted pur-
4 suant to this article with respect to rental for use or occupancy of
5 commercial premises on or after January 1, **[1973]** ***[1975]***
6 *1974*.

1 6. Section 32 of P. L. 1970, c. 326 (C. 40:48C-32) is amended to
2 read as follows:

3 32. No tax shall be imposed under any ordinance adopted pur-
4 suant to this article with respect to transactions taking place on
5 or after January 1, **[1973]** ***[1975]*** *1974*.

1 *7. *No tax shall be imposed under any ordinance adopted pur-*
2 *suant to this article with respect to transactions of any religious,*
3 *charitable or educational institution organized not for profit.**

1 ***[7.]*** *8.* This act shall take effect January 1, 1973.

FROM THE OFFICE OF THE GOVERNOR

DECEMBER 26, 1972

FOR RELEASE:
IMMEDIATE

Governor William T. Cahill signed into law today a bill extending for one year the special taxing authority for the city of Newark.

The bill, A-1424, sponsored by Assemblyman George C. Richardson (D., Essex), changes from January 1, 1973 to January 1, 1974 the date that the municipality may impose certain taxes under the Local Tax Authorization Act of 1970.

The taxes were extended at the request of the mayor and city council of Newark.

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