

40:48C-5 et al

LEGISLATIVE HISTORY CHECKLIST

WJSA 40:48C-5 et al ("Local Tax Authorization Act"--extension)  
 LAWS OF 1978 CHAPTER 175  
 Bill No. S1374  
 Sponsor(s) Lipman  
 Date Introduced October 5, 1978  
 Committee: Assembly Municipal Gov't.  
                   Senate County & Municipal Gov't.  
 Amended during passage Yes No  
 Date of Passage: Assembly December 11, 1978  
                                   Senate November 13, 1978  
 Date of approval December 28, 1978

Following statements are attached if available:

Sponsor statement	Yes	<input checked="" type="checkbox"/>	Below
Committee Statement:	Assembly	<input checked="" type="checkbox"/>	No
	Senate	Yes	<input checked="" type="checkbox"/>
Fiscal Note		<input checked="" type="checkbox"/>	No
Veto Message		<input checked="" type="checkbox"/>	No
Message on signing		<input checked="" type="checkbox"/>	No

Following were printed:

Reports		<input checked="" type="checkbox"/>	No
Hearings		<input checked="" type="checkbox"/>	No

Sponsor's statement:

This bill would extend the Local Tax Authorization Act until January 1, 1980.

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CHAPTER 175 LAWS OF N. J. 1978  
APPROVED 12-28-78

SENATE, No. 1374

STATE OF NEW JERSEY

INTRODUCED OCTOBER 5, 1978

By Senator LIPMAN

Referred to Committee on County and Municipal Government

AN ACT to amend 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 P. L. 1970, c. 326 (C. 40:48C-5) is amended to  
2 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, **[1979]** 1980.

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 pursuant  
4 to this article with respect to parking services provided on or after  
5 January 1, **[1979]** 1980.

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, **[1979]** 1980.

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

3 19. No tax shall be imposed under any ordinance adopted pur-  
4 suant to this article with respect to services performed prior to  
5 January 1, 1971, in a calendar quarter prior to that in which the  
6 ordinance is adopted on or after January 1, **[1979]** 1980, but any  
7 such ordinance shall remain in effect with respect to the right of the  
8 municipality to receive reports and enforce and collect taxes due  
9 thereunder for any period prior to January 1, **[1979]** 1980.

1 5. Section 26 of P. L. 1970, c. 326 (C. 40:48C-26) is amended to  
2 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 commercial premises on or after January 1, **[1979]** 1980.

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, **[1979]** 1980.

1 7. This act shall take effect immediately.

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STATEMENT

This bill would extend the Local Tax Authorization Act until  
January 1, 1980.

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SENATE COUNTY AND MUNICIPAL GOVERNMENT  
COMMITTEE

STATEMENT TO  
**SENATE, No. 1374**

**STATE OF NEW JERSEY**

DATED: OCTOBER 19, 1978

Senate Bill No. 1374 would extend the "Local Tax Authorization Act of 1970" (P. L. 1970, c. 326) until January 1, 1980. The statute was enacted in 1970 as a temporary act permitting the city of Newark to levy certain taxes, including a payroll tax, which municipalities of the State are not generally authorized to levy. The life of the statute has been extended on an almost yearly basis since enactment by:

- P. L. 1972, c. 201
- P. L. 1973, c. 246
- P. L. 1974, c. 188
- P. L. 1975, c. 262
- P. L. 1976, c. 124
- P. L. 1977, c. 308

AMENDMENTS RESCINDED 12-11-78

ASSEMBLY AMENDMENTS TO  
**SENATE, No. 1374**

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**STATE OF NEW JERSEY**

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ADOPTED DECEMBER 4, 1978

Amend page 2, section 6, after line 5, insert new section as follows:

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

1. Any municipality having a population in excess of **[350,000]** *250,000 pursuant to the 1970 Federal census* hereinafter referred to as “municipality,” is hereby authorized and empowered to enact an ordinance or ordinances imposing any of the taxes hereinafter provided for at the rates and in the manner hereinafter provided.”

Amend page 2, section 7, line 1, omit “7.”, insert “8.”

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STATEMENT

The purpose of this amendment is to extend the provisions of the “Local Tax Authorization Act of 1970” to Jersey City, the State’s second largest municipality.

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

[ASSEMBLY REPRINT]

**SENATE, No. 1374**

with Assembly Amendments adopted December 4, 1978

**STATE OF NEW JERSEY**

INTRODUCED OCTOBER 5, 1978

By Senator LIPMAN

Referred to Committee on County and Municipal Government

AN ACT to amend 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 P. L. 1970, c. 326 (C. 40:48C-5) is amended to  
2 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, **[1979]** 1980.

1 2. Section 8 of P. L. 1970, c. 326 (C. 40:48C-8) is amended to  
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3 8. No tax shall be imposed under any ordinance adopted pursuant  
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3 19. No tax shall be imposed under any ordinance adopted pur-  
4 suant to this article with respect to services performed prior to  
5 January 1, 1971, in a calendar quarter prior to that in which the  
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1 6. Section 32 of P. L. 1970, c. 326 (C. 40:48C-32) is amended to  
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4 suant to this article with respect to transactions taking place on  
5 or after January 1, [1979] 1980.

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

3 1. Any municipality having a population in excess of [350,000]  
4 250,000 pursuant to the 1970 Federal census hereinafter referred  
5 to as "municipality," is hereby authorized and empowered to enact  
6 an ordinance or ordinances imposing any of the taxes hereinafter  
7 provided for at the rates and in the manner hereinafter provided.\*

1 \***[7.]**\* \*8.\* This act shall take effect immediately.

FROM THE OFFICE OF THE GOVERNOR

DECEMBER 28, 1978

FOR FURTHER INFORMATION

FOR IMMEDIATE RELEASE

KATHRYN FORSYTH

Governor Brendan Byrne today signed into law the following bills:

S-1374, sponsored by Senator Wynona Lipman (D-Essex) which amends the Local Tax Authorization Act of 1970 to extend the authorization for Newark to impose taxes on alcoholic beverages, parking services, gasoline and payroll to January 1, 1980.

Had the Governor not signed the bill, the authorization would have expired on January 1, 1979.

S-1416, sponsored by Senator Joseph Maressa (D-Camden) which establishes by law the State Law Enforcement Planning Agency.

The Agency was originally created by Executive Order in 1968, but the Federal Crime Control Act of 1976 requires that the agency be established by state law by December 31, 1978, in order for the state to continue to be eligible to receive federal crime control funds.

The Agency was originally part of the Executive Office of the Governor, but in compliance with New Jersey constitutional requirements, the bill places it nominally within the Department of Law and Public Safety. However, the Agency will remain independent from that Department.

The bill requires that two members of the Legislature be appointed to the Agency's Governing Board and that the salary of the Executive Director be set within a Civil Service established range. All other aspects of the Agency remain essentially the same as they were under the Executive Order.

S-1426, sponsored by Senator Bernard Dwyer (D-Middlesex) which evens out the distribution of revenues under the Business Personal Property Tax Program.

It provides for the payment of revenues in four equal installments on March 1, May 1, August 1 and November 1 of each year. The total amount received by each municipality will continue unchanged, but by leveling the payments, the state will generate a one-time savings of \$15.8 million in the current fiscal year.