

54:4-1.18 & 54:4-1.19

LEGISLATIVE HISTORY CHECKLIST

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LAWS OF: 1999 **CHAPTER:** 284

NJSA: 54:4-1.18 & 54:4-1.19

BILL NO: A1126 (Certain recreational vehicles – exemption from property taxes)

SPONSOR(S): Garrett and Gregg

DATE INTRODUCED: Pre-filed

COMMITTEE: **ASSEMBLY:** Commerce, Tourism, Gaming & Military & Veterans' Affairs; Appropriations

SENATE: Budget & Appropriations

AMENDED DURING PASSAGE: Yes

DATE OF PASSAGE: **ASSEMBLY:** May 10, 1999

SENATE: November 15, 1999

DATE OF APPROVAL: December 20, 1999

FOLLOWING ARE ATTACHED IF AVAILABLE:

FINAL TEXT OF BILL: 1st Reprint
(Amendments during passage denoted by superscript numbers)

SPONSORS STATEMENT: (Begins on page 2 of original bill) [Yes](#)

COMMITTEE STATEMENT: **ASSEMBLY:** [Yes](#) [11-9-98 \(Commerce\)](#)
[Yes](#) [2-11-99 \(Appropriations\)](#)

SENATE: [Yes](#)

FLOOR AMENDMENT STATEMENTS: No

LEGISLATIVE FISCAL ESTIMATE: [Yes](#)

VETO MESSAGE: No

GOVERNOR'S PRESS RELEASE ON SIGNING: [Yes](#)

FOLLOWING WERE PRINTED:

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REPORTS: No

HEARINGS: No

NEWSPAPER ARTICLES: No

P.L. 1999, CHAPTER 284, *approved December 20, 1999*
Assembly, No. 1126 (*First Reprint*)

1 **AN ACT** concerning the taxation of recreational vehicles and
2 supplementing Title 54 of the Revised Statutes.

3

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

6

7 1. As used in this act:

8 "Campsite" means any parcel of land, or contiguous parcels of land
9 under common ownership, designed and used for the purpose of
10 camping and associated recreational uses.

11 "Nonpermanent foundation" means any foundation consisting of
12 nonmortared blocks, wheels, a concrete slab, runners, or any
13 combination thereof, or any other system for the installation and
14 anchorage of a recreational vehicle on other than a permanent
15 foundation.

16 "Recreational vehicle" means a unit which:

17 a. Consists of one or more transportable sections which are
18 substantially constructed off-site and, if the unit consists of more than
19 one section, is joined together on-site;

20 b. Is built on a permanent chassis;

21 c. Is designed to be used, when connected to utilities, as a
22 temporary dwelling on a nonpermanent foundation ¹and is not, in fact,
23 used as a dwelling unit on a permanent basis¹; and

24 d. Is not a "manufactured home" as defined in section 3 of
25 P.L.1983, c.400 (C.54:4-1.4).

26

27 2. A recreational vehicle which is installed in a campsite shall not
28 be subject to taxation as real property.

29

30 3. This act shall take effect immediately.

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35 Exempts certain recreational vehicles from taxation as real property.

EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and 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 AAP committee amendments adopted February 11, 1999.

ASSEMBLY, No. 1126

STATE OF NEW JERSEY

208th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 1998 SESSION

Sponsored by:

Assemblyman E. SCOTT GARRETT

District 24 (Sussex, Hunterdon and Morris)

Assemblyman GUY R. GREGG

District 24 (Sussex, Hunterdon and Morris)

SYNOPSIS

Exempts certain recreational vehicles from taxation as real property.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



1 AN ACT concerning the taxation of recreational vehicles and
2 supplementing Title 54 of the Revised Statutes.

3
4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6
7 1. As used in this act:

8 "Campsite" means any parcel of land, or contiguous parcels of land
9 under common ownership, designed and used for the purpose of
10 camping and associated recreational uses.

11 "Nonpermanent foundation" means any foundation consisting of
12 nonmortared blocks, wheels, a concrete slab, runners, or any
13 combination thereof, or any other system for the installation and
14 anchorage of a recreational vehicle on other than a permanent
15 foundation.

16 "Recreational vehicle" means a unit which:

17 a. Consists of one or more transportable sections which are
18 substantially constructed off-site and, if the unit consists of more than
19 one section, is joined together on-site;

20 b. Is built on a permanent chassis;

21 c. Is designed to be used, when connected to utilities, as a
22 temporary dwelling on a nonpermanent foundation; and

23 d. Is not a "manufactured home" as defined in section 3 of
24 P.L.1983, c.400 (C.54:4-1.4).

25

26 2. A recreational vehicle which is installed in a campsite shall not
27 be subject to taxation as real property.

28

29 3. This act shall take effect immediately.

30

31

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STATEMENT

33

34 This bill would supplement Title 54 of the Revised Statutes
35 specifically to exempt from taxation as real property recreational
36 vehicles installed in campsites. The bill would define "recreational
37 vehicle" as a unit which:

38 a. consists of one or more transportable sections which are
39 substantially constructed off-site and, if the unit consists of more than
40 one section, is joined together on-site;

41 b. is built on a permanent chassis;

42 c. is designed to be used, when connected to utilities, as a
43 temporary dwelling on a nonpermanent foundation; and

44 d. is not a "manufactured home" as defined in section 3 of
45 P.L.1983, c.400 (C.54:4-1.4)

ASSEMBLY COMMERCE, TOURISM, GAMING AND
MILITARY AND VETERANS' AFFAIRS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 1126

STATE OF NEW JERSEY

DATED: NOVEMBER 9, 1998

The Assembly Commerce, Tourism, Gaming and Military and Veterans' Affairs Committee reports favorably Assembly Bill No. 1126.

As reported, this bill would supplement Title 54 of the Revised Statutes specifically to exempt from taxation as real property recreational vehicles installed in campsites. The bill would define "recreational vehicle" as a unit which:

- a. consists of one or more transportable sections which are substantially constructed off-site and, if the unit consists of more than one section, is joined together on-site;
- b. is built on a permanent chassis;
- c. is designed to be used, when connected to utilities, as a temporary dwelling on a nonpermanent foundation; and
- d. is not a "manufactured home" as defined in section 3 of P.L.1983, c.400 (C.54:4-1.4).

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 1126

with committee amendments

STATE OF NEW JERSEY

DATED: FEBRUARY 11, 1999

The Assembly Appropriations Committee reports favorably Assembly Bill No. 1126 with committee amendments.

Assembly Bill No. 1126, as amended, exempts from taxation as real property recreational vehicles installed in campsites. The bill defines "recreational vehicle" as a unit which consists of one or more transportable sections which are substantially constructed off-site and, if the unit consists of more than one section, is joined together on-site; is built on a permanent chassis; is designed to be used, when connected to utilities, as a temporary dwelling on a nonpermanent foundation; and is not a "manufactured home" as defined in section 3 of P.L.1983, c.400 (C.54:4-1.4).

FISCAL IMPACT:

The Division of Taxation advised the Office of Legislative Services (OLS) that no cost to the State would result from this bill because property taxes are assessed and collected locally. The OLS notes that no information is available concerning the number of recreational vehicles that may be installed in campsites nor the number of local assessors trying to assess these vehicles as real property. The OLS is unable to offer any estimate of potential municipal property tax loss that may result from enactment of this bill.

COMMITTEE AMENDMENTS:

The amendments clarify that the exemption provided by the bill does not extend to recreational vehicles that are, in fact, used as dwelling units on a permanent basis.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

[First Reprint]

ASSEMBLY, No. 1126

STATE OF NEW JERSEY

DATED: OCTOBER 18, 1999

The Senate Budget and Appropriations Committee reports favorably Assembly Bill No. 1126 (1R).

This bill exempts from taxation as real property recreational vehicles installed in campsites. The bill defines "recreational vehicle" as a unit which consists of one or more transportable sections which are substantially constructed off-site and, if the unit consists of more than one section, is joined together on-site; is built on a permanent chassis; is designed to be used, when connected to utilities, as a temporary dwelling on a nonpermanent foundation; is not used as a dwelling unit on a permanent basis; and is not a "manufactured home" as defined in section 3 of P.L.1983, c.400 (C.54:4-1.4).

FISCAL IMPACT:

The Division of Taxation advised the Office of Legislative Services (OLS) that no cost to the State would result from this bill because property taxes are assessed and collected locally. The OLS notes that no information is available concerning the number of recreational vehicles that may be installed in campsites nor the number of local assessors trying to assess these vehicles as real property. The OLS is unable to offer any estimate of potential municipal property tax loss that may result from enactment of this bill.

LEGISLATIVE FISCAL ESTIMATE

ASSEMBLY, No. 1126

STATE OF NEW JERSEY

208th LEGISLATURE

DATED: APRIL 23, 1999

Assembly Bill No. 1126 of 1998 exempts from taxation as real property recreational vehicles installed in campsites. The bill defines "recreational vehicle" as a unit which consists of one or more transportable sections which are substantially constructed off-site and, if the unit consists of more than one section, is joined together on-site; is built on a permanent chassis; is designed to be used, when connected to utilities, as a temporary dwelling on a nonpermanent foundation; and is not a "manufactured home" as defined in section 3 of P.L.1983, c.400 (C.54:4-1.4).

The Division of Taxation in the Department of the Treasury (Treasury) has advised the Office of Legislative Services (OLS) that no cost to the State will result from this bill because property taxes are assessed and collected locally. The Treasury has also advised the OLS that it does not keep any records about the number of recreational vehicles that may be installed in campsites.

The OLS concurs with Treasury's assessment of no State cost, and further notes that no information is available concerning the number of recreational vehicles that may be installed in campsites, or the number of municipal tax assessors that may be trying to assess these vehicles as real property. Therefore, the OLS is unable to offer any estimate of the potential municipal property tax loss that may result from enactment of this bill.

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

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

PO BOX 004
TRENTON, NJ 08625

Office of the Governor
NEWS RELEASE

CONTACT: Gene Herman
609-777-2600

RELEASE: December 20, 1999

Gov. Christie Whitman today signed the following pieces of legislation:

ACS for A-1016, sponsored by Assembly Members Charles Zisa (D-Bergen), Francis J. Blee (R-Atlantic), Melvin Cottrell (R-Burlington/Monmouth/Ocean) and Joseph R. Malone, III (R-Burlington/Monmouth/Ocean), exempts law enforcement officers from certain bicycle laws in the performance of their official duties.

A-1126, sponsored by E. Scott Garrett (R-Sussex/Hunterdon/Morris) and Guy R. Gregg (R-Sussex/Hunterdon/Morris), clarifies existing law by providing that a recreational vehicle installed in a campsite is not subject to the property tax. The bill defines a recreational vehicle as a camper that is easily disassembled and removed from a campground. The bill specifically excludes a manufactured home or a permanent residence.

A-1884, sponsored by Assembly Members Carol J. Murphy (R-Essex/Morris/Passaic) and Nicholas Asselta (R-Atlantic/CapeMay/Cumberland) and Senator James S. Cafiero (R-Cape May/Atlantic/Cumberland), expands the eligibility for state grants to Alzheimer day care programs to include for-profit as well as public and non-profit programs. It also appropriates \$803,000 from the General Fund to increase the number of clients who can be served by Alzheimer's adult day care programs. The bill incorporates the recommendations the Governor made in a conditional veto of the bill.

A-2312, sponsored by Assembly Members Rose Marie Heck (R-Bergen) and David W. Wolfe (R-Monmouth/Ocean) and Senator Robert J. Martin (R-Essex/Morris/Passaic), provides that administrative penalty funds returned to school districts in the 1997-98 school year shall be included in each district's prebudget year total for the purpose of calculating stabilized aid in 1998-99 and thereafter. The bill incorporates the recommendations the Governor made in a conditional veto of the bill.

A-2785, sponsored by Assembly Members Rose Marie Heck (R-Bergen) and Nicholas Asselta (R-Cape May/Atlantic/Cumberland) and Senators Diane B. Allen (R-Burlington/Camden) and John O. Bennett (R-Monmouth), requires fingerprinting of domestic violence offenders. The bill was introduced upon the recommendation of the Assembly Task Force on Domestic Violence in order to enhance enforcement of the federal firearms ban with respect to domestic violence offenders. The bill requires fingerprinting upon conviction for the disorderly persons offenses of assault and harassment that constitute domestic violence. It also requires the fingerprinting of any persons against whom a final domestic violence restraining order has been entered.

A-2789, sponsored by Assembly Members Kevin J. O'Toole (R-Essex/Union) and Joseph Azzolina (R-Middlesex/Monmouth) and Senators Martha W. Bark (R-Atlantic/Burlington/Camden) and Robert W. Singer (R- Burlington/Monmouth/Ocean) and Diane B. Allen (R-Burlington/Camden), requires annual domestic violence training for family court judges. Under previous law, all judges and court personnel were required to receive biannual training on the handling of domestic violence matters. The Assembly Task Force on domestic violence recommended in a report issued in July, 1998 that the statutory requirement for biannual training be increased.

S-1258, sponsored by Senators James S. Cafiero (R-Cape May/Atlantic/Cumberland) and John A. Girgenti (D-Passaic) and Assembly Members Francis J. Blee (R-Atlantic) and Kenneth C. Lefevre (R-Atlantic), makes it a third degree crime to knowingly use a laser sighting system or device against a law enforcement officer who is engaged in the performance of his or her official duties and is in uniform or otherwise displaying evidence of his or her authority. Third degree crimes are punishable by a three-to-five-year term of imprisonment or a \$15,000 fine or both. For first offenders, however, a presumption against incarceration applies.

S-1378, revises various hunting, trapping and fishing license fees and related provisions, and changes the name of the Division of Fish, Game and Wildlife to the Division of Fish and Wildlife. The bill increases the fees for various hunting, fishing and trapping licenses, permits and stamps by an average of about 50 percent. The bill also authorizes the division to collect a new \$2 fee from migratory bird hunters to pay for information collection activities mandated by the United States Fish and Wildlife Service Migratory Bird Harvest Information Program. The legislation was sponsored by Senators Robert E. Littell (R-Sussex/Hunterdon/Morris) and Joseph F. Vitale (D-Middlesex) and Assembly Members Michael Patrick Carroll (R-Morris) and Melvin Cottrell (R-Burlington/Monmouth/Ocean).