

SENATE, No. 1081

STATE OF NEW JERSEY
211th LEGISLATURE

INTRODUCED FEBRUARY 23, 2004

Sponsored by:

Senator ANTHONY R. BUCCO

District 25 (Morris)

SYNOPSIS

Provides motor fuels tax refunds for fuel used in recreational boats.

CURRENT VERSION OF TEXT

As introduced.



S1081 BUCCO

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1 **AN ACT** providing motor fuels tax refunds for fuel used in recreational
2 boats, amending R.S.54:39-66.

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

6
7 1. R.S.54:39:66 is amended to read as follows.

8 54:39-66. Any person:

9 (1) Who shall use any fuels as herein defined for any of the
10 following purposes:

11 (a) (Deleted by amendment.)

12 (b) Buses while being operated over the highways of this State
13 in those municipalities to which the operator has paid a monthly
14 franchise tax for the use of the streets therein under the provisions of
15 R.S.48:16-25 and buses while being operated over the highways
16 of this State in a regular route bus operation as defined in R.S.48:4-1
17 and under operating authority conferred pursuant to R.S.48:4-3, or
18 while providing bus service under a contract with the New Jersey
19 Transit Corporation or under a contract with a county for special or
20 rural transportation bus service subject to the jurisdiction of the New
21 Jersey Transit Corporation pursuant to P.L.1979, c.150 (C.27:25-1 et
22 seq.), and buses providing commuter bus service which receive or
23 discharge passengers in New Jersey. For the purpose of this paragraph
24 "commuter bus service" means regularly scheduled passenger service
25 provided by motor vehicles whether within or across the geographical
26 boundaries of New Jersey and utilized by passengers using reduced
27 fare, multiple ride or commutation tickets and shall not include charter
28 bus operations or special bus operations as defined in R.S.48:4-1 or
29 buses operated for the transportation of enrolled children and adults
30 referred to in subsection c. of R.S.48:4-1,

31 (c) Agricultural tractors not operated on a public highway,

32 (d) Farm machinery,

33 (e) Aircraft,

34 (f) Ambulances,

35 (g) Rural free delivery carriers in the dispatch of their official
36 business,

37 (h) Such vehicles as run only on rails or tracks, and such vehicles
38 as run in substitution therefor,

39 (i) Such highway motor vehicles as are operated exclusively on
40 private property,

41 (j) Motor boats or motor vessels used exclusively for or in the
42 propagation, planting, preservation and gathering of oysters and clams
43 in the tidal waters of this State,

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.

S1081 BUCCO

1 (k) Motor boats or motor vessels used exclusively for commercial
2 fishing,

3 (l) Motor boats or motor vessels, while being used for hire for
4 fishing parties or being used for sightseeing or excursion parties,

5 (m) Cleaning,

6 (n) Fire engines and fire-fighting apparatus,

7 (o) Stationary machinery and vehicles or implements not designed
8 for the use of transporting persons or property on the public highways,

9 (p) Heating and lighting devices,

10 (q) Fuels previously taxed under this chapter and later exported
11 from the State of New Jersey to any other state or country; provided,
12 proof satisfactory to the director of such exportation is submitted,

13 (r) Motor boats or motor vessels used exclusively for Sea Scout
14 training by a duly chartered unit of the Boy Scouts of America,

15 (s) Emergency vehicles used exclusively by volunteer first-aid or
16 rescue squads, [and]

17 (t) Diesel fuel, the increase in the tax thereof as imposed by
18 P.L.1984, c.73, as used by passenger automobiles and motor vehicles
19 of less than 5,000 pounds gross weight[;], and

20 (u) Motor boats or motor vessels used for recreational purposes;
21 and

22 (2) Who shall have paid the tax for such fuels, hereby required to
23 be paid, shall be reimbursed and repaid the amount of tax so paid upon
24 presenting to the director an application for such reimbursement or
25 repayment, in form prescribed by the director, which application shall
26 be verified by a declaration of the applicant that the statements
27 contained therein are true. Such application for reimbursement or
28 repayment shall be supported by an invoice, or invoices, showing the
29 name and address of the person from whom purchased, the name of
30 the purchaser, the date of purchase, the number of gallons purchased,
31 the price paid per gallon, and an acknowledgment by the seller that
32 payment of the cost of the fuel, including the tax thereon, has been
33 made. Such invoice, or invoices, shall be legibly written and shall be
34 void if any corrections or erasures shall appear on the face thereof.

35 The director may, in his discretion, permit a distributor entitled to
36 a refund under the provisions of this section to take credit therefor, in
37 lieu of such refund, in such manner as the director may require, on a
38 report filed pursuant to R.S.54:39-27.

39 Any refund granted to a person under subsection (1)(e), for fuel
40 used in aircraft, shall be paid from the moneys deposited in the Airport
41 Safety Fund established by section 4 of the "New Jersey Airport Safety
42 Act of 1983," P.L.1983, c.264 (C.6:1-92). Such refunds shall be
43 granted on an annual basis.

44 (cf: P.L.1992, c.23, s.45)

S1081 BUCCO

1 2. This act shall take effect on the first day of the third month
2 following enactment.

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STATEMENT

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7 This bill provides for refunds from the motor fuels tax for gasoline
8 purchased for use in boats used for recreational purposes. Under
9 current law, commercial fishing boats, vessels used for clamming and
10 oystering, party boats, sightseeing, excursion parties, and sea scouts
11 are allowed such refunds. Recreational boaters in New Jersey need
12 relief and it is only fair that they receive this consideration by
13 correcting an inequitable condition when the motor fuels tax on
14 recreational boaters is used for highway purposes.