

54:32B-37 Sales and Use Tax Review Commission.

2. There is established a Sales and Use Tax Review Commission in but not of the Department of the Treasury. The commission shall consist of 10 members: the State Treasurer, ex officio, or the State Treasurer's designee, and three other members of the Executive Branch, who shall be designated by the Governor and who shall serve at the Governor's pleasure; two public members to be appointed by the President of the Senate, no more than one of whom shall be of the same political party; two public members to be appointed by the Speaker of the General Assembly, no more than one of whom shall be of the same political party; and two public members, no more than one of whom shall be of the same political party, to be appointed by the Governor with the advice and consent of the Senate.

Public members appointed by the Governor shall serve for a term of four years and until their respective successors are appointed and qualified, except that of the public members first appointed, one shall serve for a term of two years and one shall serve for a term of four years. Public members appointed by the President of the Senate or Speaker of the General Assembly shall serve during the two-year legislative term in which the appointment is made and until their respective successors are appointed and qualified. Any vacancy in the membership of the commission shall be filled for the balance of the unexpired term in the same manner as the original appointment was made.

A chairman of the commission shall be designated by the Governor from among its public members and shall serve at the pleasure of the Governor.

Members of the commission shall serve without compensation but shall be entitled to reimbursement for expenses actually incurred in the performance of their duties.

L.1999,c.416,s.2.

54:32B-38 Legislation review process.

3. a. It shall be the duty of the commission to review any bill, joint resolution or concurrent resolution introduced in either House of the Legislature which expands or reduces the base of the New Jersey sales and use tax. Such a review shall include, but not be limited to, an analysis of the bill's or resolution's fiscal impact, any comments upon or recommendations concerning the legislation, and any alternatives to the legislation which the commission may wish to suggest.

b. Not later than the 20th day after the date of introduction of any bill or resolution in either House of the Legislature, the Legislative Budget and Finance Officer shall review it in order to determine whether the bill or resolution constitutes sales and use tax base expansion or reduction legislation. If, on the basis of that review, the Legislative Budget and Finance Officer determines that the bill or resolution constitutes such legislation, that officer shall promptly give written notice of that determination to the

commission, the presiding officer of the House in which the bill or resolution was introduced and the chairman of the standing reference committee of that House to which the bill or resolution may have been referred. Not later than the 90th day after the date of introduction of any bill or resolution in either House of the Legislature which the Legislative Budget and Finance Officer has determined constitutes sales and use tax base expansion or reduction legislation, the commission shall complete its review and provide its comments and recommendations in writing to the presiding officer of the House in which the bill or resolution was introduced and to the chairman of the standing reference committee of that House to which the bill or resolution may have been referred. If the commission requests an extension prior to the 90th day after the date of introduction of a bill or resolution, the presiding officer of the House in which the bill or resolution was introduced may grant an extension for the commission to complete its review of the bill or resolution. The House or committee shall not consider or vote upon the bill or resolution until either the commission completes its review and provides its comments and recommendations in writing to the presiding officer and the chairman, or the 90th day after the date of introduction of the bill or resolution, or the designated day in the case of an extension. If the presiding officer of the House in which the bill or resolution was introduced determines that the bill or resolution is an urgent matter, he shall so notify in writing the commission and the chairman of the standing reference committee to which the bill or resolution may have been referred, and the House or committee may consider and vote upon the bill or resolution as soon as practicable.

L.1999,c.416,s.3.

54:32B-39 Review of legislation.

4. Pursuant to P.L.1999, c.416, the Sales and Use Tax Review Commission shall review every bill, joint resolution, or concurrent resolution introduced in either House of the Legislature which constitutes sales and use tax base expansion or reduction legislation as defined by P.L.1999, c.416, and as determined by the Legislative Budget and Finance Officer pursuant to that act.

L.1999,c.416,s.4.

54:32B-40 Support to commission.

5. a. The commission shall be entitled to the assistance and services of the employees of any State, county or municipal department, board, bureau, commission or agency as it may require and as may be available to it for these purposes, and to employ stenographic and clerical assistants and incur traveling and other miscellaneous expenses as necessary, to perform its duties, and within the limits of funds appropriated or otherwise made available to it for these purposes.

b. The Division of Taxation in the Department of the Treasury shall assist the commission in the performance of its duties. The commission may make use of existing studies, data or other materials in the possession of the division and may request the assistance and services of the division's

employees.

c. The employees of any State agency or political subdivision of the State may serve at the request of the commission upon any advisory committee which the commission may create and these employees may serve upon these committees without forfeiture of office or employment and with no loss or diminution in the compensation, status, rights and privileges which they otherwise enjoy.

L.1999,c.416,s.5.

54:32B-41 Meetings, hearings.

6. The commission may meet and hold hearings at the place or places it designates, at which it may request the appearance of officials of any State agency or political subdivision of the State and may solicit the testimony of interested groups and the general public.

L.1999,c.416,s.6.

54:32B-42 Rules, regulations.

7. The commission may adopt, in accordance with the "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.), such rules and regulations as it shall deem necessary to carry out its functions.

L.1999,c.416,s.7.

54:32B-43 Annual report.

8. The commission shall report on its activities by December 31st of each year to the Legislature and may issue periodic reports concerning sales and use tax base expansion or reduction legislation.

L.1999,c.416,s.8.