

SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

SENATE, No. 1828

STATE OF NEW JERSEY

DATED: JUNE 21, 2010

The Senate Community and Urban Affairs Committee reports favorably Senate Bill No. 1828.

This bill would make revisions to the hotel and motel occupancy tax permitted to be imposed by municipalities under P.L.2003, c.114. The bill would require the State Treasurer to include with the periodic distribution of tax revenue to each municipality having adopted an ordinance imposing the occupancy tax, a list of all of the hotels and motels in the municipality that submitted municipal occupancy tax revenue to the State for the period comprising the hotel tax distribution.

The bill would also require every municipality that has adopted an ordinance imposing the occupancy tax to annually provide to the State Treasurer not later than January 1 of each year a list of the names and addresses of all of the hotels and motels located in the municipality, and also the name and address of any hotel or motel that commences operation after January 1 of any year.

Finally, the bill makes unpaid occupancy taxes a municipal lien on the real property comprising the delinquent hotel or motel, and requires the State Treasurer to provide to a municipality that has adopted an ordinance imposing the occupancy tax written notification of nonpayment by a hotel or motel of taxes required to be paid under the ordinance. The written notification must also authorize the municipality to act as the collection agent for the outstanding balance of taxes due and owing to it in place of the State Treasurer.