

ASSEMBLY, No. 2940

STATE OF NEW JERSEY

218th LEGISLATURE

INTRODUCED FEBRUARY 1, 2018

Sponsored by:

Assemblyman JOHN F. MCKEON

District 27 (Essex and Morris)

SYNOPSIS

Authorizes local option tax on seller of billboard advertising space.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT authorizing municipalities to impose an outdoor
2 advertising fee and supplementing chapter 48F of Title 40 of the
3 Revised Statutes.

4

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

7

8 1. a. The governing body of a municipality may adopt an
9 ordinance imposing a fee at a uniform percentage rate not to exceed
10 2% on the gross amounts collected by a retail seller for advertising
11 space on an outdoor advertising sign. The fee shall be imposed
12 directly on the retail seller of the advertising space.

13 b. A fee imposed under this section shall be in addition to any
14 other fee imposed pursuant to statute or local ordinance or
15 resolution by any governmental entity upon the gross amounts
16 collected by a retail seller for advertising space on an outdoor
17 advertising sign.

18 c. A copy of an ordinance adopted pursuant to this section shall
19 be transmitted upon adoption or amendment to the State Treasurer.
20 An ordinance so adopted or any amendments thereto shall provide
21 that the fee provisions of the ordinance or any amendment to the fee
22 provisions shall take effect on the first day of the fourth month next
23 following after the date of final adoption and transmittal to the State
24 Treasurer.

25 d. For the purposes of section 1 through 3 of P.L. ,
26 c. (C.) (pending before the legislature as this bill) the terms
27 outdoor advertising sign, gross amounts collected by a retail seller
28 for advertising space on an outdoor advertising sign, and retail
29 seller shall have the meaning provided by subsection b. of section 1
30 of P.L.2003, c.124 (C.54:4-11.1).

31 e. The State Treasurer may adopt rules and regulations
32 pursuant to the provisions of the "Administrative Procedure Act,"
33 P.L.1968, c.410 (C.52:14B-1 et seq.) to effectuate the purposes of
34 this act.

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36 2. A retail seller required to pay a fee imposed by an ordinance
37 adopted pursuant to the provisions of section 1 of P.L. , c. (C.)
38 (pending before the Legislature as this bill) shall report and pay to
39 the Director of the Division of Taxation on a quarterly basis, in a
40 manner to be prescribed by the director, the fee owed on the gross
41 amount collected for billboard advertising space in the preceding
42 period and make and file a return for that preceding period with the
43 director on any form and containing any information as the director
44 shall prescribe as necessary to determine liability for the fee on the
45 gross amount collected for that period.

46

47 3. The Director of the Division of Taxation in the Department
48 of the Treasury shall collect and administer any fee imposed

1 pursuant to the provisions of section 1 of P.L. , c. (C.)
2 (pending before the Legislature as this bill). In carrying out the
3 provisions of this section, the director shall have the powers granted
4 in P.L.2003, c.124 (C.54:4-11.1).

5 The director shall determine and certify to the State Treasurer on
6 a quarterly basis or other basis, as prescribed by the State Treasurer,
7 the amount of revenues determined and certified under this section
8 with respect to every municipality that imposes an outdoor
9 advertising fee pursuant to the provisions of section 1 of P.L. ,
10 c. (C.) (pending before the Legislature as this bill).

11 The State Treasurer, upon the certification of the director and
12 upon the warrant of the State Comptroller, shall pay and distribute
13 on a quarterly or more frequent basis, as prescribed by the State
14 Treasurer, to each municipality the amount of revenues determined
15 and certified under this section.

16 A fee imposed pursuant to the provisions of section 1 of P.L. ,
17 c. (C.) (pending before the Legislature as this bill) shall be
18 governed by the provisions of the "State Uniform Tax Procedure
19 Law," R.S.54:48-1 et seq.

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21 4. This act shall take effect immediately.
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24 STATEMENT

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26 This bill authorizes the governing body of a municipality to
27 impose a fee not to exceed 2% of the gross amounts collected by a
28 retail seller for billboard advertising space located within the
29 municipality. The fee would be collected by the retail seller for
30 remittance to the Director of the Division of Taxation. The director
31 shall certify to the State Treasurer the amount collected from all the
32 municipally imposed billboard fees so that the Treasurer may remit
33 back the collected fees to the appropriate municipality from which
34 the fees had originated.