

[First Reprint]

ASSEMBLY COMMITTEE SUBSTITUTE FOR
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STATE OF NEW JERSEY
218th LEGISLATURE

ADOPTED MAY 20, 2019

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SYNOPSIS

Makes transient accommodation taxes and fees only applicable if rented through marketplace.

CURRENT VERSION OF TEXT

As reported by the Senate Budget and Appropriations Committee on June 17, 2019, with amendments.

(Sponsorship Updated As Of: 6/21/2019)

1 AN ACT concerning transient accommodation taxes and fees,
2 amending various parts of the statutory law.

3

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

6

7 1. Section 84 of P.L.2015, c.19 (C.5:10A-84) is amended to
8 read as follows:

9 84. As used in sections 82 through 85 of P.L.2015,
10 c.19 (C.5:10A-82 et seq.):

11 "Commission" means the New Jersey Sports and Exposition
12 Authority, which may be referred to as the "Meadowlands Regional
13 Commission," as established by section 6 of P.L.2015,
14 c.19 (C.5:10A-6).

15 "Constituent municipality" means any of the following
16 municipalities: Carlstadt, East Rutherford, Little Ferry, Lyndhurst,
17 Moonachie, North Arlington, Ridgefield, Rutherford, South
18 Hackensack, and Teterboro in Bergen county; and Jersey City,
19 Kearny, North Bergen, and Secaucus in Hudson county.

20 "Meadowlands district" means the Hackensack Meadowlands
21 District, the area delineated within section 5 of P.L.2015,
22 c.19 (C.5:10A-5).

23 ¹"Professionally managed unit" means a room, group of rooms,
24 or other living or sleeping space for the lodging of occupants in the
25 State, that is offered for rent as a rental unit that does not share any
26 living or sleeping space with any other rental unit, and that is
27 directly or indirectly owned or controlled by a person offering for
28 rent two or more other units during the calendar year.¹

29 "Public venue" means any place located within the Meadowlands
30 district, whether publicly or privately owned, where any facilities
31 for entertainment, amusement, or sports are provided, but shall not
32 include a movie theater.

33 "Public event" means any spectator sporting event, trade show,
34 exposition, concert, amusement, or other event open to the public
35 that takes place at a public venue, but shall not include a major
36 league football game.

37 "Residence" means a house, condominium, or other residential
38 dwelling unit in a building or structure or part of a building or
39 structure that is designed, constructed, leased, rented, let or hired
40 out, or otherwise made available for use as a residence.

41 "Transient accommodation" means a room, group of rooms, or
42 other living or sleeping space for the lodging of occupants, ¹["if
43 obtained through a transient space marketplace,]"¹ including but not
44 limited to residences or buildings used as residences ¹, that is
45 obtained through a transient space marketplace or is a

EXPLANATION – Matter enclosed in bold-faced brackets **[thus]** in the above bill is
not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹Senate SBA committee amendments adopted June 17, 2019.

1 professionally managed unit¹. "Transient accommodation" does not
 2 include: a hotel or hotel room; a room, group of rooms, or other
 3 living or sleeping space used as a place of assembly; a dormitory or
 4 other similar residential facility of an elementary or secondary
 5 school or a college or university; a hospital, nursing home, or other
 6 similar residential facility of a provider of services for the care,
 7 support and treatment of individuals that is licensed by the State; a
 8 campsite, cabin, lean-to, or other similar residential facility of a
 9 campground or an adult or youth camp; a furnished or unfurnished
 10 private residential property, including but not limited to
 11 condominiums, bungalows, single-family homes and similar living
 12 units, where no maid service, room service, linen changing service
 13 or other common hotel services are made available by the lessor and
 14 where the keys to the furnished or unfurnished private residential
 15 property, whether a physical key, access to a keyless locking
 16 mechanism, or other means of physical ingress to the furnished or
 17 unfurnished private residential property, are provided to the lessee
 18 at the location of an offsite real estate broker licensed by the New
 19 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq. ¹,
 20 and provided that the rental is entirely facilitated by the real estate
 21 broker¹; or leases of real property with a term of at least 90
 22 consecutive days.

23 "Transient space marketplace" means **[an online]** a marketplace
 24 ¹or travel agency¹ through which a person may offer transient
 25 accommodations ¹**[or hotel rooms]**¹ to ¹**[individuals]** customers
 26 and through which customers may arrange and pay for occupancies
 27 of transient accommodations; provided that the transient space
 28 marketplace collects the payment on behalf of the person offering
 29 the transient accommodation¹. ¹**[A "transient space marketplace"**
 30 allows transient accommodations or hotel rooms to be advertised or
 31 listed through **[an online]** a marketplace in exchange for
 32 consideration **[or]** and provides a means for a customer to arrange
 33 for the occupancy of the transient accommodation or hotel room in
 34 exchange for consideration. A 'transient space marketplace' shall
 35 not include **[an online]** a marketplace operated by or on behalf of a
 36 hotel or hotel corporation that facilitates customer occupancy solely
 37 for the hotel or hotel corporation's owned or managed hotels and
 38 franchisees, and shall not include a travel agency or an online travel
 39 agency.] "Transient space marketplace" does not include a
 40 marketplace or travel agency that exclusively offers transient
 41 accommodations in the State owned by the owner of the transient
 42 space marketplace.¹

43 (cf: P.L.2018, c.132, s.4)

44

45 ¹2. Section 85 of P.L.2015, c.19 (C.5:10A-85) is amended to
 46 read as follows:

47 85. a. (1) Beginning on the first day of the first month next
 48 following the enactment of P.L.2015 c.19 (C.5:10A-1 et al.), there

1 is imposed a Meadowlands regional hotel use assessment on the
2 rent for the occupancy of every room in every hotel or transient
3 accommodation located in the Meadowlands district, including any
4 hotels located on land owned by the State.

5 (2) Beginning on the first day of the first month next following
6 the enactment of P.L.2018, c.52, the Meadowlands regional hotel
7 use assessment shall be applied on the rent for the occupancy of
8 every room in every hotel or transient accommodation located
9 outside of the Meadowlands district, but within a constituent
10 municipality, including any hotels located on land owned by the
11 State.

12 (3) The assessment imposed under this subsection shall be 3%
13 of the rent charged for every occupancy of a room or rooms in a
14 hotel or transient accommodation subject to taxation pursuant to
15 subsection (d) of section 3 of P.L.1966, c.30 (C.54:32B-3), and
16 shall be paid to the Director of the Division of Taxation by each
17 person required to collect the tax not later than the 10th day of each
18 month based on the occupancy of rooms in that hotel or transient
19 accommodation during the previous calendar month.

20 b. In carrying out the provisions of subsection a. of this
21 section, the director shall have all of the powers and authority
22 granted in P.L.1966, c.30 (C.54:32B-1 et seq.). The tax shall be
23 filed and paid in a manner prescribed by the Director of the
24 Division of Taxation. The director shall promulgate such rules and
25 regulations as the director determines are necessary to effectuate the
26 provisions of this section.

27 Each person required to collect the assessment shall be
28 personally liable for the assessment imposed, collected, or required
29 to be paid, collected, or remitted under this section. Any such
30 person shall have the same right in respect to collecting the fee from
31 that person's customer or in respect to non-payment of the fee by
32 the customer as if the fee were a part of the purchase price of the
33 occupancy or rent, as the case may be, and payable at the same
34 time; provided, however, that the director shall be joined as a party
35 in any action or proceeding brought to collect the fee.

36 Notwithstanding any other provision of law or administrative
37 action to the contrary, transient space marketplaces shall be
38 required to collect and pay on behalf of persons engaged in the
39 business of providing transient accommodations **【or hotel rooms】**
40 located in this State the tax for transactions **【solely consummated】**
41 obtained through the transient space marketplace. For not less than
42 four years following the end of the calendar year in which the
43 transaction occurred, the transient space marketplace shall maintain
44 the following data for those transactions consummated through the
45 transient space marketplace:

46 (1) The name of the person who provided the transient
47 accommodation **【or hotel room】**;

48 (2) The name of the customer who procured occupancy of the
49 transient accommodation **【or hotel room】**;

- 1 (3) The address, including any unit designation, of the transient
2 accommodation **【or hotel room】**;
 - 3 (4) The dates and nightly rates for which the consumer procured
4 occupancy of the transient accommodation **【or hotel room】**;
 - 5 (5) The municipal transient accommodation registration number,
6 if applicable;
 - 7 (6) A statement as to whether such booking services will be
8 provided in connection with (i) short-term rental of the entirety of
9 such unit, (ii) short-term rental of part of such unit, but not the
10 entirety of such unit, and/or (iii) short-term rental of the entirety of
11 such unit, or part thereof, in which a non-short-term occupant will
12 continue to occupy such unit for the duration of such short-term
13 rental;
 - 14 (7) The individualized name or number of each such
15 advertisement or listing connected to such unit and the uniform
16 resource locator (URL) for each such listing or advertisement,
17 where applicable; and
 - 18 (8) Such other information as the Division of Taxation may by
19 rule require.
- 20 The Division of Taxation may audit transient space marketplaces as
21 necessary to ensure data accuracy and enforce tax compliance.
- 22 For purposes of this section, "person" includes: an individual,
23 partnership, corporation, or an officer, director, stockholder, or
24 employee of a corporation, or a member or employee of a
25 partnership, who as such officer, director, stockholder, employee, or
26 member is under the duty to perform the act in respect of which the
27 violation occurs.
- 28 An assessment imposed under this section shall be in addition to
29 any other tax or fee imposed pursuant to statute or local ordinance
30 or resolution by any governmental entity.
- 31 c. Assessment revenue shall be collected by the Director of the
32 Division of Taxation and shall be deposited by the Director of the
33 Division of Taxation into the intermunicipal account established
34 pursuant to section 53 of P.L.2015, c.19 (C.5:10A-53), and shall be
35 used to pay meadowlands adjustment payments to municipalities in
36 the Meadowlands district pursuant to the provisions of sections 1
37 through 68 of P.L.2015, c.19 (C.5:10A-1 et seq.). If in any year,
38 assessment revenue in the intermunicipal account exceeds the
39 amount necessary to pay meadowlands adjustment payments to
40 municipalities in the Meadowlands district, that remaining
41 assessment revenue may be used for the purposes set forth in
42 subsection e. of this section.
- 43 d. In the event sufficient assessment revenue is unavailable in
44 any year to pay all of the required meadowlands adjustment
45 payments to municipalities in the Meadowlands district, the State
46 Treasurer shall provide the commission with such funds as may be
47 necessary to make all of the required payments to those
48 municipalities.

1 e. In the event that in any year, after the required meadowlands
2 adjustment payments have been made to municipalities in the
3 Meadowlands district, assessment revenue remains in the
4 intermunicipal account, that remaining assessment revenue may be
5 used in that year for the following purposes:

6 (1) the commission may perform projects in the areas of flood
7 control, traffic, renewable energy, or other infrastructure
8 improvement projects and utilize monies from the project fund for
9 property acquisition, demolition, clearance, removal, relocation,
10 renovation, alteration, construction, reconstruction, installation, or
11 repair of a structure or improvement, and the costs associated
12 therewith including the costs of appraisal, economic and
13 environmental analyses or engineering, planning, design,
14 architectural, surveying, or other professional services;

15 (2) the commission may expend funds towards the promotion of
16 the Meadowlands district as a tourism destination;

17 (3) the commission may fund the acquisition of property for the
18 purpose of open space preservation and the costs associated
19 therewith including the costs of appraisal, economic and
20 environmental analyses or engineering, surveying, or other
21 professional services; or

22 (4) the commission may fund the creation of parks and other
23 recreational facilities and the costs associated therewith, including
24 the costs of appraisal, economic and environmental analyses or
25 engineering planning, design, architectural, surveying, or other
26 professional services.

27 Not later than the first day of the third month next following the
28 enactment of P.L.2015, c.19 (C.5:10A-1 et al.) and pursuant to the
29 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-
30 1 et seq.), the commission shall adopt, by resolution, standards for
31 the disbursement in any year of any remaining assessment revenue
32 for projects and uses set forth in subsection e. of this section.

33 f. Terms used in this section shall have the meaning given
34 those terms pursuant to section 2 of P.L.1966, c.30 (C.54:32B-2).¹
35 (cf: P.L.2018, c.52, s.2)

36
37 ¹**[2.] 3.**¹ Section 3 of P.L.2007, c.30 (C.34:1B-192) is
38 amended to read as follows:

39 3. As used in this act:

40 "Authority" means the New Jersey Economic Development
41 Authority established pursuant to P.L.1974, c.80 (C.34:1B-1 et
42 seq.).

43 "Developer" means any person or entity, whether public or
44 private, including a State entity, that proposes to undertake a project
45 pursuant to a development agreement.

46 "District" or "sports and entertainment district" means a
47 geographic area which includes a project as set forth in the
48 ordinance pursuant to section 4 of P.L.2007, c.30 (C.34:1B-193).

1 "Eligible municipality" means a municipality: (1) in which is
2 located part of an urban enterprise zone that has been designated
3 pursuant to P.L.1983, c.303 (C.52:27H-60 et seq.) or any
4 supplement thereto; and (2) which has a population greater than
5 25,000 and less than 29,000 according to the latest federal decennial
6 census in a county of the third class with a population density
7 greater than 295 and less than 304 persons per square mile
8 according to the latest federal decennial census.

9 "Infrastructure improvements" means the construction or
10 rehabilitation of any street, highway, utility, transportation or
11 parking facilities, or other similar improvements; the acquisition of
12 any interest in land as necessary or convenient for the acquisition of
13 any right-of-way or other easement for the purpose of constructing
14 infrastructure improvements; the acquisition, construction or
15 reconstruction of land and site improvements, including demolition,
16 clearance, removal, construction, reconstruction, fill, environmental
17 enhancement or abatement, or other site preparation for
18 development of a sports and entertainment district.

19 ¹"Professionally managed unit" means a room, group of rooms,
20 or other living or sleeping space for the lodging of occupants in the
21 State, that is offered for rent as a rental unit that does not share any
22 living or sleeping space with any other rental unit, and that is
23 directly or indirectly owned or controlled by a person offering for
24 rent two or more other units during the calendar year.¹

25 "Project" means a sports and entertainment facility and may
26 include infrastructure improvements that are associated with the
27 sports and entertainment facility.

28 "Project cost" means the cost of a project, including the
29 financing, acquisition, development, construction, redevelopment,
30 rehabilitation, reconstruction and improvement costs thereof,
31 financing costs and the administrative costs, including any
32 administrative costs of the authority if bonds are issued pursuant to
33 section 16 of P.L.2007, c.30 (C.34:1B-205) and incurred in
34 connection with a sports and entertainment facility which is
35 financed, in whole or in part, by the revenues dedicated by a
36 municipality to a project as authorized pursuant to section 5 of
37 P.L.2007, c.30 (C.34:1B-194).

38 "Residence" means a house, condominium, or other residential
39 dwelling unit in a building or structure or part of a building or
40 structure that is designed, constructed, leased, rented, let or hired
41 out, or otherwise made available for use as a residence.

42 "Sports and entertainment facility" means any privately or
43 publicly owned or operated facility located in a sports and
44 entertainment district that is used primarily for sports contests,
45 entertainment, or both, such as a theater, stadium, museum, arena,
46 automobile racetrack, or other place where performances, concerts,
47 exhibits, games or contests are held.

48 "State Treasurer" or "treasurer" means the treasurer of the State
49 of New Jersey.

1 "Transient accommodation" means a room, group of rooms, or
2 other living or sleeping space for the lodging of occupants, ¹["if
3 obtained through a transient space marketplace,"]¹ including but not
4 limited to residences or buildings used as residences ¹, that is
5 obtained through a transient space marketplace or is a
6 professionally managed unit¹. "Transient accommodation" does not
7 include: a hotel or hotel room; a room, group of rooms, or other
8 living or sleeping space used as a place of assembly; a dormitory or
9 other similar residential facility of an elementary or secondary
10 school or a college or university; a hospital, nursing home, or other
11 similar residential facility of a provider of services for the care,
12 support and treatment of individuals that is licensed by the State; a
13 campsite, cabin, lean-to, or other similar residential facility of a
14 campground or an adult or youth camp; a furnished or unfurnished
15 private residential property, including but not limited to
16 condominiums, bungalows, single-family homes and similar living
17 units, where no maid service, room service, linen changing service
18 or other common hotel services are made available by the lessor and
19 where the keys to the furnished or unfurnished private residential
20 property, whether a physical key, access to a keyless locking
21 mechanism, or other means of physical ingress to the furnished or
22 unfurnished private residential property, are provided to the lessee
23 at the location of an offsite real estate broker licensed by the New
24 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq. ¹,
25 and provided that the rental is entirely facilitated by the real estate
26 broker¹; or leases of real property with a term of at least 90
27 consecutive days.

28 "Transient space marketplace" means **[an online]** a marketplace
29 ¹or travel agency¹ through which a person may offer transient
30 accommodations ¹**[or hotel rooms]**¹ to ¹**[individuals]** customers
31 and through which customers may arrange and pay for occupancies
32 of transient accommodations; provided that the transient space
33 marketplace collects the payment on behalf of the person offering
34 the transient accommodation¹. ¹**[A "transient space marketplace"**
35 **allows transient accommodations or hotel rooms to be advertised or**
36 **listed through [an online] a marketplace in exchange for**
37 **consideration [or] and provides a means for a customer to arrange**
38 **for the occupancy of the transient accommodation or hotel room in**
39 **exchange for consideration. A 'transient space marketplace' shall**
40 **not include [an online] a marketplace operated by or on behalf of a**
41 **hotel or hotel corporation that facilitates customer occupancy solely**
42 **for the hotel or hotel corporation's owned or managed hotels and**
43 **franchisees, and shall not include a travel agency or an online travel**
44 **agency.]** "Transient space marketplace" does not include a
45 marketplace or travel agency that exclusively offers transient
46 accommodations in the State owned by the owner of the transient
47 space marketplace.¹
48 (cf: P.L.2018, c.132, s.5)

1 ¹4. Section 7 of P.L.2007, c.30 (C.34:1B-196) is amended to
2 read as follows:

3 7. a. A tax imposed pursuant to a municipal ordinance
4 adopted under the provisions of subsection a. of section 5 of
5 P.L.2007, c.30 (C.34:1B-194) shall be collected on behalf of the
6 municipality by the person collecting the receipts, charges or rent
7 from the customer.

8 b. Each person required to collect a tax imposed by the
9 ordinance shall be personally liable for the tax imposed, collected
10 or required to be collected hereunder. Any such person shall have
11 the same right in respect to collecting the tax from a customer as if
12 the tax were a part of the rent and payable at the same time;
13 provided, however, that the chief fiscal officer of the municipality
14 shall be joined as a party in any action or proceeding brought to
15 collect the tax.

16 c. Notwithstanding any other provision of law or
17 administrative action to the contrary, transient space marketplaces
18 shall be required to collect and pay on behalf of persons engaged in
19 the business of providing transient accommodations **【or hotel**
20 **rooms】** located in this State the tax for transactions **【solely**
21 **consummated】** obtained through the transient space marketplace.
22 For not less than four years following the end of the calendar year
23 in which the transaction occurred, the transient space marketplace
24 shall maintain the following data for those transactions
25 consummated through the transient space marketplace:

26 (1) The name of the person who provided the transient
27 accommodation **【or hotel room】**;

28 (2) The name of the customer who procured occupancy of the
29 transient accommodation **【or hotel room】**;

30 (3) The address, including any unit designation, of the transient
31 accommodation **【or hotel room】**;

32 (4) The dates and nightly rates for which the consumer procured
33 occupancy of the transient accommodation **【or hotel room】**;

34 (5) The municipal transient accommodation registration number,
35 if applicable;

36 (6) A statement as to whether such booking services will be
37 provided in connection with (i) short-term rental of the entirety of
38 such unit, (ii) short-term rental of part of such unit, but not the
39 entirety of such unit, and/or (iii) short-term rental of the entirety of
40 such unit, or part thereof, in which a non-short-term occupant will
41 continue to occupy such unit for the duration of such short-term
42 rental;

43 (7) The individualized name or number of each such
44 advertisement or listing connected to such unit and the uniform
45 resource locator (URL) for each such listing or advertisement,
46 where applicable; and

47 (8) Such other information as the Division of Taxation may by
48 rule require.

1 The Division of Taxation may audit transient space marketplaces as
2 necessary to ensure data accuracy and enforce tax compliance.¹
3 (cf: P.L.2018, c.49, s.5)

4
5 ¹**[3.] 5.**¹ Section 2 of P.L.1947, c.71 (C.40:48-8.16) is
6 amended to read as follows:

7 2. As used in this act:

8 "Retail sale" or "sale at retail" means and includes:

9 (1) Any sale in the ordinary course of business for consumption
10 of whiskey, beer or other alcoholic beverages by the drink in
11 restaurants, cafes, bars, hotels and other similar establishments;

12 (2) Any cover charge, minimum charge, entertainment, or other
13 similar charge made to any patron of any restaurant, cafe, bar, hotel
14 or other similar establishment;

15 (3) The hiring, with or without service, of any room in any
16 hotel, transient accommodation, inn, rooming or boarding house;

17 (4) The hiring of any rolling chair, beach chair or cabana; and

18 (5) The granting or sale of any ticket, license or permit for
19 admission to any theatre, moving picture exhibition or show, pier,
20 exhibition, or place of amusement, except charges for admission to
21 boxing, wrestling, kick boxing or combative sports events, matches,
22 or exhibitions, which charges are taxed pursuant to section 20 of
23 P.L.1985, c.83 (C.5:2A-20).

24 "Vendor" means any person selling or hiring property or services
25 to another person upon the receipts from which a tax is imposed.

26 ¹"Professionally managed unit" means a room, group of rooms,
27 or other living or sleeping space for the lodging of occupants in the
28 State, that is offered for rent as a rental unit that does not share any
29 living or sleeping space with any other rental unit, and that is
30 directly or indirectly owned or controlled by a person offering for
31 rent two or more other units during the calendar year.¹

32 "Purchaser" means any person purchasing or hiring property or
33 services from another person, the receipts from which are taxable.

34 "Residence" means a house, condominium, or other residential
35 dwelling unit in a building or structure or part of a building or
36 structure that is designed, constructed, leased, rented, let or hired
37 out, or otherwise made available for use as a residence.

38 "Transient accommodation" means a room, group of rooms, or
39 other living or sleeping space for the lodging of occupants, ¹**[if**
40 **obtained through a transient space marketplace,]**¹ including but not
41 limited to residences or buildings used as residences ¹, that is
42 obtained through a transient space marketplace or is a
43 professionally managed unit¹. "Transient accommodation" does not
44 include: a hotel or hotel room; a room, group of rooms, or other
45 living or sleeping space used as a place of assembly; a dormitory or
46 other similar residential facility of an elementary or secondary
47 school or a college or university; a hospital, nursing home, or other
48 similar residential facility of a provider of services for the care,

1 support and treatment of individuals that is licensed by the State; a
 2 campsite, cabin, lean-to, or other similar residential facility of a
 3 campground or an adult or youth camp; a furnished or unfurnished
 4 private residential property, including but not limited to
 5 condominiums, bungalows, single-family homes and similar living
 6 units, where no maid service, room service, linen changing service
 7 or other common hotel services are made available by the lessor and
 8 where the keys to the furnished or unfurnished private residential
 9 property, whether a physical key, access to a keyless locking
 10 mechanism, or other means of physical ingress to the furnished or
 11 unfurnished private residential property, are provided to the lessee
 12 at the location of an offsite real estate broker licensed by the New
 13 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq. ¹,
 14 and provided that the rental is entirely facilitated by the real estate
 15 broker¹; or leases of real property with a term of at least 90
 16 consecutive days.

17 "Transient space marketplace" means **[an online]** a marketplace
 18 ¹or travel agency¹ through which a person may offer transient
 19 accommodations ¹**[or hotel rooms]¹** to ¹**[individuals]** customers
 20 and through which customers may arrange and pay for occupancies
 21 of transient accommodations; provided that the transient space
 22 marketplace collects the payment on behalf of the person offering
 23 the transient accommodation¹. ¹**[A "transient space marketplace"**
 24 allows transient accommodations or hotel rooms to be advertised or
 25 listed through **[an online]** a marketplace in exchange for
 26 consideration **[or]** and provides a means for a customer to arrange
 27 for the occupancy of the transient accommodation or hotel room in
 28 exchange for consideration. A 'transient space marketplace' shall
 29 not include **[an online]** a marketplace operated by or on behalf of a
 30 hotel or hotel corporation that facilitates customer occupancy solely
 31 for the hotel or hotel corporation's owned or managed hotels and
 32 franchisees, and shall not include a travel agency or an online travel
 33 agency.] "Transient space marketplace" does not include a
 34 marketplace or travel agency that exclusively offers transient
 35 accommodations in the State owned by the owner of the transient
 36 space marketplace.¹

37 (cf: P.L.2018, c.132, s.6)

38

39 ¹**[4.] 6.¹** Section 1 of P.L.1991, c.376 (C.40:48-8.45) is
 40 amended to read as follows:

41 1. As used in this act:

42 a. "Convention center operating authority" means, in the case
 43 of any eligible municipality, the public authority or other
 44 governmental entity empowered to operate convention hall and the
 45 convention center facilities in the eligible municipality.

46 b. "Director" means the Director of the Division of Taxation in
 47 the Department of the Treasury.

1 c. "Eligible municipality" means any municipality in which any
2 portion of the proceeds of a retail sales tax levied by ordinance
3 adopted by the municipality pursuant to section 1 of P.L.1947,
4 c.71 (C.40:48-8.15) is applied as authorized by law to the payment
5 of costs of convention center facilities located in the municipality.

6 d. "Hotel" means a building or a portion of a building which is
7 regularly used and kept open as such for the lodging of guests.
8 "Hotel" includes an apartment hotel, a motel, inn, and rooming or
9 boarding house or club, whether or not meals are served, but does
10 not include a transient accommodation.

11 e. "Occupied room" means a room or rooms of any kind in any
12 part of a hotel or transient accommodation, other than a place of
13 assembly, which is used or possessed by a guest or guests, whether
14 or not for consideration.

15 ¹f. "Professionally managed unit" means a room, group of
16 rooms, or other living or sleeping space for the lodging of
17 occupants in the State, that is offered for rent as a rental unit that
18 does not share any living or sleeping space with any other rental
19 unit, and that is directly or indirectly owned or controlled by a
20 person offering for rent two or more other units during the calendar
21 year.¹

22 ¹[f.] g.¹ "Residence" means a house, condominium, or other
23 residential dwelling unit in a building or structure or part of a
24 building or structure that is designed, constructed, leased, rented, let
25 or hired out, or otherwise made available for use as a residence.

26 ¹[g.] h.¹ "Transient accommodation" means a room, group of
27 rooms, or other living or sleeping space for the lodging of
28 occupants, ¹[if obtained through a transient space marketplace,]¹
29 including but not limited to residences or buildings used as
30 residences ¹, that is obtained through a transient space marketplace
31 or is a professionally managed unit¹. "Transient accommodation"
32 does not include: a hotel or hotel room; a room, group of rooms, or
33 other living or sleeping space used as a place of assembly; a
34 dormitory or other similar residential facility of an elementary or
35 secondary school or a college or university; a hospital, nursing
36 home, or other similar residential facility of a provider of services
37 for the care, support and treatment of individuals that is licensed by
38 the State; a campsite, cabin, lean-to, or other similar residential
39 facility of a campground or an adult or youth camp; a furnished or
40 unfurnished private residential property, including but not limited to
41 condominiums, bungalows, single-family homes and similar living
42 units, where no maid service, room service, linen changing service
43 or other common hotel services are made available by the lessor and
44 where the keys to the furnished or unfurnished private residential
45 property, whether a physical key, access to a keyless locking
46 mechanism, or other means of physical ingress to the furnished or
47 unfurnished private residential property, are provided to the lessee
48 at the location of an offsite real estate broker licensed by the New

1 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq. ¹,
 2 and provided that the rental is entirely facilitated by the real estate
 3 broker¹; or leases of real property with a term of at least 90
 4 consecutive days.

5 ¹**[h.] i.**¹ "Transient space marketplace" means **[an online]** a
 6 marketplace ¹or travel agency¹ through which a person may offer
 7 transient accommodations ¹**[or hotel rooms]**¹ to ¹**[individuals]**
 8 customers and through which customers may arrange and pay for
 9 occupancies of transient accommodations; provided that the
 10 transient space marketplace collects the payment on behalf of the
 11 person offering the transient accommodation¹. ¹**[A "transient space**
 12 **marketplace"** allows transient accommodations or hotel rooms to be
 13 advertised or listed through **[an online]** a marketplace in exchange
 14 for consideration **[or]** and provides a means for a customer to
 15 arrange for the occupancy of the transient accommodation or hotel
 16 room in exchange for consideration. A 'transient space marketplace'
 17 shall not include **[an online]** a marketplace operated by or on
 18 behalf of a hotel or hotel corporation that facilitates customer
 19 occupancy solely for the hotel or hotel corporation's owned or
 20 managed hotels and franchisees, and shall not include a travel
 21 agency or an online travel agency.] "Transient space marketplace"
 22 does not include a marketplace or travel agency that exclusively
 23 offers transient accommodations in the State owned by the owner of
 24 the transient space marketplace.¹

25 (cf: P.L.2018, c.132, s.7)

26

27 ¹7. Section 5 of P.L.1991, c.376 (C.40:48-8.49) is amended to
 28 read as follows:

29 5. The fees under this act shall be collected and administered
 30 by the director, notwithstanding the provisions of any other law to
 31 the contrary. In carrying out the provisions of this section, the
 32 director shall have all the powers granted in P.L.1966, c.30
 33 (C.54:32B-1 et seq.). The director shall determine and certify to the
 34 State Treasurer on a monthly basis the amount of revenues collected
 35 by the director pursuant to this section on account of the fees
 36 imposed pursuant to this act in an eligible municipality which are
 37 payable to the convention center operating authority operating
 38 convention center facilities in such eligible municipality. The State
 39 Treasurer upon the certification of the director and upon the warrant
 40 of the State Comptroller, shall pay and distribute on a monthly basis
 41 to the convention center operating authority the amount so
 42 determined and certified.

43 Notwithstanding any other provision of law or administrative
 44 action to the contrary, transient space marketplaces shall be
 45 required to collect and pay on behalf of persons engaged in the
 46 business of providing transient accommodations **[or hotel rooms]**
 47 located in this State the tax for transactions **[solely consummated]**
 48 obtained through the transient space marketplace. For not less than

1 four years following the end of the calendar year in which the
2 transaction occurred, the transient space marketplace shall maintain
3 the following data for those transactions consummated through the
4 transient space marketplace:

5 (1) The name of the person who provided the transient
6 accommodation **【or hotel room】**;

7 (2) The name of the customer who procured occupancy of the
8 transient accommodation **【or hotel room】**;

9 (3) The address, including any unit designation, of the transient
10 accommodation **【or hotel room】**;

11 (4) The dates and nightly rates for which the consumer procured
12 occupancy of the transient accommodation **【or hotel room】**;

13 (5) The municipal transient accommodation registration number,
14 if applicable;

15 (6) A statement as to whether such booking services will be
16 provided in connection with (i) short-term rental of the entirety of
17 such unit, (ii) short-term rental of part of such unit, but not the
18 entirety of such unit, and/or (iii) short-term rental of the entirety of
19 such unit, or part thereof, in which a non-short-term occupant will
20 continue to occupy such unit for the duration of such short-term
21 rental;

22 (7) The individualized name or number of each such
23 advertisement or listing connected to such unit and the uniform
24 resource locator (URL) for each such listing or advertisement,
25 where applicable; and

26 (8) Such other information as the Division of Taxation may by
27 rule require.

28 The Division of Taxation may audit transient space marketplaces as
29 necessary to ensure data accuracy and enforce tax compliance.¹

30 (cf: P.L.2018, c.49, s.11)

31
32 ¹**【5.】 8.**¹ Section 2 of P.L.1981, c.77 (C.40:48E-2) is amended
33 to read as follows:

34 2. As used in this act "hotel" means a building or portion of a
35 building which is regularly used and kept open as such for the
36 lodging of guests. "Hotel" includes an apartment hotel, a motel, inn,
37 and rooming or boarding house or club, whether or not meals are
38 served, but does not include a transient accommodation.

39 ¹"Professionally managed unit" means a room, group of rooms,
40 or other living or sleeping space for the lodging of occupants in the
41 State, that is offered for rent as a rental unit that does not share any
42 living or sleeping space with any other rental unit, and that is
43 directly or indirectly owned or controlled by a person offering for
44 rent two or more other units during the calendar year.¹

45 "Residence" means a house, condominium, or other residential
46 dwelling unit in a building or structure or part of a building or
47 structure that is designed, constructed, leased, rented, let or hired
48 out, or otherwise made available for use as a residence.

1 "Transient accommodation" means a room, group of rooms, or
2 other living or sleeping space for the lodging of occupants, ¹["if
3 obtained through a transient space marketplace,"]¹ including but not
4 limited to residences or buildings used as residences ¹, that is
5 obtained through a transient space marketplace or is a
6 professionally managed unit¹. "Transient accommodation" does not
7 include: a hotel or hotel room; a room, group of rooms, or other
8 living or sleeping space used as a place of assembly; a dormitory or
9 other similar residential facility of an elementary or secondary
10 school or a college or university; a hospital, nursing home, or other
11 similar residential facility of a provider of services for the care,
12 support and treatment of individuals that is licensed by the State; a
13 campsite, cabin, lean-to, or other similar residential facility of a
14 campground or an adult or youth camp; a furnished or unfurnished
15 private residential property, including but not limited to
16 condominiums, bungalows, single-family homes and similar living
17 units, where no maid service, room service, linen changing service
18 or other common hotel services are made available by the lessor and
19 where the keys to the furnished or unfurnished private residential
20 property, whether a physical key, access to a keyless locking
21 mechanism, or other means of physical ingress to the furnished or
22 unfurnished private residential property, are provided to the lessee
23 at the location of an offsite real estate broker licensed by the New
24 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq. ¹,
25 and provided that the rental is entirely facilitated by the real estate
26 broker¹; or leases of real property with a term of at least 90
27 consecutive days.

28 "Transient space marketplace" means **[an online]** a marketplace
29 ¹or travel agency¹ through which a person may offer transient
30 accommodations ¹**[or hotel rooms]**¹ to ¹**[individuals]** customers
31 and through which customers may arrange and pay for occupancies
32 of transient accommodations; provided that the transient space
33 marketplace collects the payment on behalf of the person offering
34 the transient accommodation¹. ¹**[A "transient space marketplace"**
35 **allows transient accommodations or hotel rooms to be advertised or**
36 **listed through [an online] a marketplace in exchange for**
37 **consideration [or] and provides a means for a customer to arrange**
38 **for the occupancy of the transient accommodation or hotel room in**
39 **exchange for consideration. A 'transient space marketplace' shall**
40 **not include [an online] a marketplace operated by or on behalf of a**
41 **hotel or hotel corporation that facilitates customer occupancy solely**
42 **for the hotel or hotel corporation's owned or managed hotels and**
43 **franchisees, and shall not include a travel agency or an online travel**
44 **agency.]** "Transient space marketplace" does not include a
45 marketplace or travel agency that exclusively offers transient
46 accommodations in the State owned by the owner of the transient
47 space marketplace.¹
48 (cf: P.L.2018, c.132, s.8)

1 ¹⁹. Section 4 of P.L.1981, c.77 (C.40:48E-4) is amended to read
2 as follows:

3 4. a. The tax shall be collected on behalf of the city by the
4 person collecting the use or occupancy charge from the hotel or
5 transient accommodation customer.

6 b. Every person required to collect any tax imposed by the
7 ordinance shall be personally liable for the tax imposed, collected
8 or required to be collected hereunder. Any such person shall have
9 the same right in respect to collecting the tax from his customer as
10 if the tax were a part of the use or occupancy charge and payable at
11 the same time; provided, however, that the chief fiscal officer of the
12 city shall be joined as a party in any action or proceeding brought to
13 collect the tax.

14 c. Notwithstanding any other provision of law or
15 administrative action to the contrary, transient space marketplaces
16 shall be required to collect and pay on behalf of persons engaged in
17 the business of providing transient accommodations **【or hotel**
18 **rooms】** located in this State the tax for transactions **【solely**
19 **consummated】** obtained through the transient space marketplace.
20 For not less than four years following the end of the calendar year
21 in which the transaction occurred, the transient space marketplace
22 shall maintain the following data for those transactions
23 consummated through the transient space marketplace:

24 (1) The name of the person who provided the transient
25 accommodation **【or hotel room】**;

26 (2) The name of the customer who procured occupancy of the
27 transient accommodation **【or hotel room】**;

28 (3) The address, including any unit designation, of the transient
29 accommodation **【or hotel room】**;

30 (4) The dates and nightly rates for which the consumer procured
31 occupancy of the transient accommodation **【or hotel room】**;

32 (5) The municipal transient accommodation registration number,
33 if applicable;

34 (6) A statement as to whether such booking services will be
35 provided in connection with (i) short-term rental of the entirety of
36 such unit, (ii) short-term rental of part of such unit, but not the
37 entirety of such unit, and/or (iii) short-term rental of the entirety of
38 such unit, or part thereof, in which a non-short-term occupant will
39 continue to occupy such unit for the duration of such short-term
40 rental;

41 (7) The individualized name or number of each such
42 advertisement or listing connected to such unit and the uniform
43 resource locator (URL) for each such listing or advertisement,
44 where applicable; and

45 (8) Such other information as the Division of Taxation may by
46 rule require.

47 The Division of Taxation may audit transient space marketplaces as
48 necessary to ensure data accuracy and enforce tax compliance.

1 d. No person required to collect any tax hereunder shall
2 advertise or hold out to any person or to the public in general, in
3 any manner, directly or indirectly, that the tax will not be separately
4 charged and stated to the customer or that the tax will be refunded
5 to the customer.

6 e. All revenues collected from the tax shall be remitted to the
7 chief fiscal officer of the city on or before the dates on which
8 municipal real property taxes are due.

9 f. The city shall enforce the payment of delinquent hotel
10 occupancy taxes in the same manner as provided for municipal real
11 property taxes.¹

12 (cf: P.L.2018, c.49, s.14)

13

14 ¹10. Section 5 of P.L.2003, c.114 (C.40:48F-3) is amended to
15 read as follows:

16 5. a. A tax imposed pursuant to a municipal ordinance
17 adopted under the provisions of section 3 of P.L.2003, c.114
18 (C.40:48F-1) shall be collected on behalf of the municipality by the
19 person collecting the rent from the hotel or transient
20 accommodation customer.

21 b. Each person required to collect a tax imposed by the
22 ordinance shall be personally liable for the tax imposed, collected
23 or required to be collected hereunder. Any such person shall have
24 the same right in respect to collecting the tax from a customer as if
25 the tax were a part of the rent and payable at the same time;
26 provided, however, that the chief fiscal officer of the municipality
27 shall be joined as a party in any action or proceeding brought to
28 collect the tax.

29 c. Notwithstanding any other provision of law or
30 administrative action to the contrary, transient space marketplaces
31 shall be required to collect and pay on behalf of persons engaged in
32 the business of providing transient accommodations **【or hotel**
33 **rooms】** located in this State the tax for transactions **【solely**
34 **consummated】** obtained through the transient space marketplace.
35 For not less than four years following the end of the calendar year
36 in which the transaction occurred, the transient space marketplace
37 shall maintain the following data for those transactions
38 consummated through the transient space marketplace:

39 (1) The name of the person who provided the transient
40 accommodation **【or hotel room】**;

41 (2) The name of the customer who procured occupancy of the
42 transient accommodation **【or hotel room】**;

43 (3) The address, including any unit designation, of the transient
44 accommodation **【or hotel room】**;

45 (4) The dates and nightly rates for which the consumer procured
46 occupancy of the transient accommodation **【or hotel room】**;

47 (5) The municipal transient accommodation registration number,
48 if applicable;

1 (6) A statement as to whether such booking services will be
2 provided in connection with (i) short-term rental of the entirety of
3 such unit, (ii) short-term rental of part of such unit, but not the
4 entirety of such unit, and/or (iii) short-term rental of the entirety of
5 such unit, or part thereof, in which a non-short-term occupant will
6 continue to occupy such unit for the duration of such short-term
7 rental;

8 (7) The individualized name or number of each such
9 advertisement or listing connected to such unit and the uniform
10 resource locator (URL) for each such listing or advertisement,
11 where applicable; and

12 (8) Such other information as the Division of Taxation may by
13 rule require.

14 The Division of Taxation may audit transient space marketplaces as
15 necessary to ensure data accuracy and enforce tax compliance.¹

16 (cf: P.L.2018, c.49, s.16)

17
18 ¹[6.] 11.¹ Section 3 of P.L.1992, c.165 (C.40:54D-3) is
19 amended to read as follows:

20 3. As used in this act:

21 "Authority" means a tourism improvement and development
22 authority created pursuant to section 18 of this act, P.L.1992,
23 c.165 (C.40:54D-18).

24 "Beach operation offset payment " means a payment made by an
25 authority to municipalities in its district for tourism development
26 activities related to operating and maintaining public beaches within
27 a zone to seaward of a line of demarcation located not more than
28 1,000 feet from the mean high water line.

29 "Bond" means any bond or note issued by an authority pursuant
30 to the provisions of this act.

31 "Commissioner" means the Commissioner of the Department of
32 Commerce and Economic Development.

33 "Construction" means the planning, designing, construction,
34 reconstruction, rehabilitation, replacement, repair, extension,
35 enlargement, improvement and betterment of a project, and includes
36 the demolition, clearance and removal of buildings or structures on
37 land acquired, held, leased or used for a project.

38 "Convention center facility" means any convention hall or center
39 or like structure or building, and shall include all facilities,
40 including commercial, office, community service, parking facilities
41 and all property rights, easements and interests, and other facilities
42 constructed for the accommodation and entertainment of tourists
43 and visitors, constructed in conjunction with a convention center
44 facility and forming reasonable appurtenances thereto but does not
45 mean the Wildwood convention center facility as defined in this
46 section.

47 "Tourism project" means the convention center facility or
48 outdoor special events arena, or both, located in the territorial limits

1 of the district, and any costs associated therewith but does not mean
2 the Wildwood convention center facility as defined in this section.

3 "Cost" means all or any part of the expenses incurred in
4 connection with the acquisition, construction and maintenance of
5 any real property, lands, structures, real or personal property rights,
6 rights-of-way, franchises, easements, and interests acquired or used
7 for a project; any financing charges and reserves for the payment of
8 principal and interest on bonds or notes; the expenses of
9 engineering, appraisal, architectural, accounting, financial and legal
10 services; and other expenses as may be necessary or incident to the
11 acquisition, construction and maintenance of a project, the
12 financing thereof and the placing of the project into operation.

13 "County" means a county of the sixth class.

14 "Director" means the Director of the Division of Taxation in the
15 Department of the Treasury.

16 "Fund" means a Reserve Fund created pursuant to section 13 of
17 P.L.1992, c.165 (C.40:54D-13).

18 "Outdoor special events arena" means a facility or structure for
19 the holding outdoors of public events, entertainments, sporting
20 events, concerts or similar activities, and shall include all facilities,
21 property rights and interests, and all appurtenances reasonably
22 related thereto, constructed for the accommodation and
23 entertainment of tourists and visitors.

24 "Participant amusement" means a sporting activity or amusement
25 the charge for which is exempt from taxation under the "Sales and
26 Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.) by virtue of the
27 participation of the patron in the activity or amusement, such as
28 bowling alleys, swimming pools, water slides, miniature golf,
29 boardwalk or carnival games and amusements, baseball batting
30 cages, tennis courts, and fishing and sightseeing boats.

31 "Predominantly tourism related retail receipts" means:

32 a. The rent for every occupancy of a room or rooms in a hotel
33 or transient accommodation subject to taxation pursuant to
34 subsection (d) of section 3 of the "Sales and Use Tax Act,"
35 P.L.1966, c.30 (C.54:32B-3);

36 b. Receipts from the sale of food and drink in or by restaurants,
37 taverns, or other establishments in the district, or by caterers,
38 including in the amount of such receipt any cover, minimum,
39 entertainment or other charge made to patrons or customers, subject
40 to taxation pursuant to subsection (c) of section 3 of the "Sales and
41 Use Tax Act," P.L.1966, c.30 (C.54:32B-3) but excluding receipts
42 from sales of food and beverages sold through coin operated
43 vending machines; and

44 c. Admissions charges to or the use of any place of amusement
45 or of any roof garden, cabaret or similar place, subject to taxation
46 pursuant to subsection (e) of section 3 of the "Sales and Use Tax
47 Act," P.L.1966, c.30 (C.54:32B-3).

48 ¹"Professionally managed unit" means a room, group of rooms,
49 or other living or sleeping space for the lodging of occupants in the

1 State, that is offered for rent as a rental unit that does not share any
2 living or sleeping space with any other rental unit, and that is
3 directly or indirectly owned or controlled by a person offering for
4 rent two or more other units during the calendar year.¹

5 "Purchaser" means any person purchasing or hiring property or
6 services from another person, the receipts or charges from which
7 are taxable by an ordinance authorized under P.L.1992,
8 c.165 (C.40:54D-1 et seq.).

9 "Residence" means a house, condominium, or other residential
10 dwelling unit in a building or structure or part of a building or
11 structure that is designed, constructed, leased, rented, let or hired
12 out, or otherwise made available for use as a residence.

13 "Sports authority" means the New Jersey Sports and Exposition
14 Authority established pursuant to P.L.1971, c.137 (C.5:10-1 et
15 seq.).

16 "Tourism" means activities involved in providing and marketing
17 services and products, including accommodations, for nonresidents
18 and residents who travel to and in New Jersey for recreation and
19 pleasure.

20 "Tourism assessment" means an assessment on the rent for every
21 occupancy of a room or rooms in a hotel or transient
22 accommodation subject to taxation pursuant to subsection (d) of
23 section 3 of the "Sales and Use Tax Act," P.L.1966,
24 c.30 (C.54:32B-3).

25 "Tourism development activities" include operations of the
26 authority to carry out its statutory duty to promote, advertise and
27 market the district, including making beach operation offset
28 payments.

29 "Tourism development fee" means a fee imposed by ordinance
30 pursuant to section 15 of P.L.1992, c.165 (C.40:54D-15).

31 "Tourism improvement and development district" or "district"
32 means an area within two or more contiguous municipalities within
33 a county of the sixth class established pursuant to ordinance enacted
34 by those municipalities, for the purposes of promoting the
35 acquisition, construction, maintenance, operation and support of a
36 tourism project, and to devote the revenue and the proceeds from
37 taxes upon predominantly tourism related retail receipts and from
38 tourism development fees to the purposes as herein defined.

39 "Tourist industry" means the industry consisting of private and
40 public organizations which directly or indirectly provide services
41 and products to nonresidents and residents who travel to and in New
42 Jersey for recreation and pleasure.

43 "Tourism lodging" means any dwelling unit, other than a
44 dwelling unit in a hotel the rent for which is subject to taxation
45 under the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et
46 seq.), regardless of the form of ownership of the unit, rented with or
47 without a lease, whether rented by the owner or by an agent for the
48 owner.

1 "Transient accommodation" means a room, group of rooms, or
2 other living or sleeping space for the lodging of occupants, ¹["if
3 obtained through a transient space marketplace,"]¹ including but not
4 limited to residences or buildings used as residences ¹, that is
5 obtained through a transient space marketplace or is a
6 professionally managed unit¹. "Transient accommodation" does not
7 include: a hotel or hotel room; a room, group of rooms, or other
8 living or sleeping space used as a place of assembly; a dormitory or
9 other similar residential facility of an elementary or secondary
10 school or a college or university; a hospital, nursing home, or other
11 similar residential facility of a provider of services for the care,
12 support and treatment of individuals that is licensed by the State; a
13 campsite, cabin, lean-to, or other similar residential facility of a
14 campground or an adult or youth camp; a furnished or unfurnished
15 private residential property, including but not limited to
16 condominiums, bungalows, single-family homes and similar living
17 units, where no maid service, room service, linen changing service
18 or other common hotel services are made available by the lessor and
19 where the keys to the furnished or unfurnished private residential
20 property, whether a physical key, access to a keyless locking
21 mechanism, or other means of physical ingress to the furnished or
22 unfurnished private residential property, are provided to the lessee
23 at the location of an offsite real estate broker licensed by the New
24 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq. ¹,
25 and provided that the rental is entirely facilitated by the real estate
26 broker¹; or leases of real property with a term of at least 90
27 consecutive days.

28 "Transient space marketplace" means **[an online]** a marketplace
29 ¹or travel agency¹ through which a person may offer transient
30 accommodations ¹**[or hotel rooms]**¹ to ¹**[individuals]** customers
31 and through which customers may arrange and pay for occupancies
32 of transient accommodations; provided that the transient space
33 marketplace collects the payment on behalf of the person offering
34 the transient accommodation¹. ¹**[A "transient space marketplace"**
35 **allows transient accommodations or hotel rooms to be advertised or**
36 **listed through [an online] a marketplace in exchange for**
37 **consideration [or] and provides a means for a customer to arrange**
38 **for the occupancy of the transient accommodation or hotel room in**
39 **exchange for consideration. A 'transient space marketplace' shall**
40 **not include [an online] a marketplace operated by or on behalf of a**
41 **hotel or hotel corporation that facilitates customer occupancy solely**
42 **for the hotel or hotel corporation's owned or managed hotels and**
43 **franchisees, and shall not include a travel agency or an online travel**
44 **agency.]** "Transient space marketplace" does not include a
45 marketplace or travel agency that exclusively offers transient
46 accommodations in the State owned by the owner of the transient
47 space marketplace.¹

1 "Vendor" means a person selling or hiring property or services to
2 another person, the receipts or charges from which are taxable by an
3 ordinance authorized under P.L.1992, c.165 (C.40:54D-1 et seq.).

4 "Wildwood convention center facility" means the project
5 authorized by paragraph (12) of subsection a. of section 6 of
6 P.L.1971, c.137 (C.5:10-6).
7 (cf: P.L.2018, c.132, s.9)
8

9 ¹12. Section 9 of P.L.1992, c.165 (C.40:54D-9) is amended to
10 read as follows:

11 9. a. (1) A vendor required to collect the tax upon
12 predominantly tourism related retail receipts or tourism assessment
13 imposed pursuant to this act shall on or before the dates required
14 pursuant to section 17 of P.L.1966, c.30 (C.54:32B-17), forward to
15 the director the tax and assessments collected in the preceding
16 month and make and file a return for the preceding month with the
17 director on any form and containing any information as the Director
18 of the Division of Taxation in the Department of the Treasury shall
19 prescribe by rule or regulation as necessary to determine liability
20 for the tax and assessment in the preceding month during which the
21 person was required to collect the tax.

22 (2) A vendor required to collect the tax upon predominantly
23 tourism related retail receipts and the tourism assessment shall be
24 personally liable for the tax or assessment imposed, collected, or
25 required to be paid, collected, or remitted under section 4 of
26 P.L.1992, c.165 (C.40:54D-4). Any such vendor shall have the
27 same right in respect to collecting the tax or assessment from that
28 vendor's customer or in respect to non-payment of the tax or
29 assessment by the customer as if the tax or assessment were a part
30 of the purchase price of the property or service, amusement charge
31 or rent, as the case may be, and payable at the same time; provided
32 however, that the director shall be joined as a party in any action or
33 proceeding brought to collect the tax or assessment.

34 For purposes of this paragraph, "vendor" includes: an individual,
35 partnership, corporation, or an officer, director, stockholder, or
36 employee of a corporation, or a member or employee of a
37 partnership, who as such officer, director, stockholder, employee, or
38 member is under the duty to perform the act in respect of which the
39 violation occurs.

40 (3) Notwithstanding any other provision of law or
41 administrative action to the contrary, transient space marketplaces
42 shall be required to collect and pay on behalf of persons engaged in
43 the business of providing transient accommodations [or hotel
44 rooms] located in this State the tax for transactions [solely
45 consummated] obtained through the transient space marketplace.
46 For not less than four years following the end of the calendar year
47 in which the transaction occurred, the transient space marketplace
48 shall maintain the following data for those transactions
49 consummated through the transient space marketplace:

1 (1) The name of the person who provided the transient
2 accommodation **【or hotel room】**;

3 (2) The name of the customer who procured occupancy of the
4 transient accommodation **【or hotel room】**;

5 (3) The address, including any unit designation, of the transient
6 accommodation **【or hotel room】**;

7 (4) The dates and nightly rates for which the consumer procured
8 occupancy of the transient accommodation **【or hotel room】**;

9 (5) The municipal transient accommodation registration number,
10 if applicable;

11 (6) A statement as to whether such booking services will be
12 provided in connection with (i) short-term rental of the entirety of
13 such unit, (ii) short-term rental of part of such unit, but not the
14 entirety of such unit, and/or (iii) short-term rental of the entirety of
15 such unit, or part thereof, in which a non-short-term occupant will
16 continue to occupy such unit for the duration of such short-term
17 rental;

18 (7) The individualized name or number of each such
19 advertisement or listing connected to such unit and the uniform
20 resource locator (URL) for each such listing or advertisement,
21 where applicable; and

22 (8) Such other information as the Division of Taxation may by
23 rule require.

24 The Division of Taxation may audit transient space marketplaces as
25 necessary to ensure data accuracy and enforce tax compliance.

26 b. The director may permit or require returns to be made
27 covering other periods and upon any dates as the director may
28 specify. In addition, the director may require payments of tax and
29 assessment liability at any intervals and based upon any
30 classifications as the director may designate. In prescribing any
31 other periods to be covered by the return or intervals or
32 classifications for payment of tax and assessment liability, the
33 director may take into account the dollar volume of tax and
34 assessment involved as well as the need for ensuring the prompt and
35 orderly collection of the tax imposed.

36 c. The director may require amended returns to be filed within
37 20 days after notice and to contain the information specified in the
38 notice.

39 d. The director shall inform the authority for each month in
40 which this tax and assessment is collected and returns made of the
41 amount so collected in each month.¹

42 (cf: P.L.2018, c.49, s.18)

43

44 ¹**【7.】 13.**¹ Section 2 of P.L.1966, c.30 (C.54:32B-2) is amended
45 to read as follows:

46 2. Unless the context in which they occur requires otherwise,
47 the following terms when used in this act shall mean:

48 (a) "Person" includes an individual, trust, partnership, limited
49 partnership, limited liability company, society, association, joint

1 stock company, corporation, public corporation or public authority,
2 estate, receiver, trustee, assignee, referee, fiduciary and any other
3 legal entity.

4 (b) "Purchase at retail" means a purchase by any person at a
5 retail sale.

6 (c) "Purchaser" means a person to whom a sale of personal
7 property is made or to whom a service is furnished.

8 (d) "Receipt" means the amount of the sales price of any
9 tangible personal property, specified digital product or service
10 taxable under this act.

11 (e) "Retail sale" means any sale, lease, or rental for any purpose,
12 other than for resale, sublease, or subrent.

13 (1) For the purposes of this act a sale is for "resale, sublease, or
14 subrent" if it is a sale (A) for resale either as such or as converted
15 into or as a component part of a product produced for sale by the
16 purchaser, including the conversion of natural gas into another
17 intermediate or end product, other than electricity or thermal
18 energy, produced for sale by the purchaser, (B) for use by that
19 person in performing the services subject to tax under subsection
20 (b) of section 3 where the property so sold becomes a physical
21 component part of the property upon which the services are
22 performed or where the property so sold is later actually transferred
23 to the purchaser of the service in conjunction with the performance
24 of the service subject to tax, (C) of telecommunications service to a
25 telecommunications service provider for use as a component part of
26 telecommunications service provided to an ultimate customer, or
27 (D) to a person who receives by contract a product transferred
28 electronically for further commercial broadcast, rebroadcast,
29 transmission, retransmission, licensing, relicensing, distribution,
30 redistribution or exhibition of the product, in whole or in part, to
31 another person, other than rights to redistribute based on statutory
32 or common law doctrine such as fair use.

33 (2) For the purposes of this act, the term "retail sale" includes:
34 sales of tangible personal property to all contractors, subcontractors
35 or repairmen of materials and supplies for use by them in erecting
36 structures for others, or building on, or otherwise improving,
37 altering, or repairing real property of others.

38 (3) (Deleted by amendment, P.L.2005, c.126).

39 (4) The term "retail sale" does not include:

40 (A) Professional, insurance, or personal service transactions
41 which involve the transfer of tangible personal property as an
42 inconsequential element, for which no separate charges are made.

43 (B) The transfer of tangible personal property to a corporation,
44 solely in consideration for the issuance of its stock, pursuant to a
45 merger or consolidation effected under the laws of New Jersey or
46 any other jurisdiction.

47 (C) The distribution of property by a corporation to its
48 stockholders as a liquidating dividend.

1 (D) The distribution of property by a partnership to its partners
2 in whole or partial liquidation.

3 (E) The transfer of property to a corporation upon its
4 organization in consideration for the issuance of its stock.

5 (F) The contribution of property to a partnership in
6 consideration for a partnership interest therein.

7 (G) The sale of tangible personal property where the purpose of
8 the vendee is to hold the thing transferred as security for the
9 performance of an obligation of the seller.

10 (f) "Sale, selling or purchase" means any transfer of title or
11 possession or both, exchange or barter, rental, lease or license to
12 use or consume, conditional or otherwise, in any manner or by any
13 means whatsoever for a consideration, or any agreement therefor,
14 including the rendering of any service, taxable under this act, for a
15 consideration or any agreement therefor.

16 (g) "Tangible personal property" means personal property that
17 can be seen, weighed, measured, felt, or touched, or that is in any
18 other manner perceptible to the senses. "Tangible personal
19 property" includes electricity, water, gas, steam, and prewritten
20 computer software including prewritten computer software
21 delivered electronically.

22 (h) "Use" means the exercise of any right or power over tangible
23 personal property, specified digital products, services to property or
24 products, or services by the purchaser thereof and includes, but is
25 not limited to, the receiving, storage or any keeping or retention for
26 any length of time, withdrawal from storage, any distribution, any
27 installation, any affixation to real or personal property, or any
28 consumption of such property or products. Use also includes the
29 exercise of any right or power over intrastate or interstate
30 telecommunications and prepaid calling services. Use also includes
31 the exercise of any right or power over utility service. Use also
32 includes the derivation of a direct or indirect benefit from a service.

33 (i) "Seller" means a person making sales, leases or rentals of
34 personal property or services.

35 (1) The term "seller" includes:

36 (A) A person making sales, leases or rentals of tangible personal
37 property, specified digital products or services, the receipts from
38 which are taxed by this act;

39 (B) A person maintaining a place of business in the State or
40 having an agent maintaining a place of business in the State and
41 making sales, whether at such place of business or elsewhere, to
42 persons within the State of tangible personal property, specified
43 digital products or services, the use of which is taxed by this act;

44 (C) A person who solicits business either by employees,
45 independent contractors, agents or other representatives or by
46 distribution of catalogs or other advertising matter and by reason
47 thereof makes sales to persons within the State of tangible personal
48 property, specified digital products or services, the use of which is
49 taxed by this act.

1 A person making sales of tangible personal property, specified
 2 digital products, or services taxable under the "Sales and Use Tax
 3 Act," P.L.1966, c.30 (C.54:32B-1 et seq.) shall be presumed to be
 4 soliciting business through an independent contractor or other
 5 representative if the person making sales enters into an agreement
 6 with an independent contractor having physical presence in this
 7 State or other representative having physical presence in this State,
 8 for a commission or other consideration, under which the
 9 independent contractor or representative directly or indirectly refers
 10 potential customers, whether by a link on an internet website or
 11 otherwise, and the cumulative gross receipts from sales to
 12 customers in this State who were referred by all independent
 13 contractors or representatives that have this type of an agreement
 14 with the person making sales are in excess of \$10,000 during the
 15 preceding four quarterly periods ending on the last day of March,
 16 June, September, and December. This presumption may be rebutted
 17 by proof that the independent contractor or representative with
 18 whom the person making sales has an agreement did not engage in
 19 any solicitation in the State on behalf of the person that would
 20 satisfy the nexus requirements of the United States Constitution
 21 during the four quarterly periods in question. Nothing in this
 22 subparagraph shall be construed to narrow the scope of the terms
 23 independent contractor or other representative for purposes of any
 24 other provision of the "Sales and Use Tax Act," P.L.1966,
 25 c.30 (C.54:32B-1 et seq.);

26 (D) Any other person making sales to persons within the State of
 27 tangible personal property, specified digital products or services,
 28 the use of which is taxed by this act, who may be authorized by the
 29 director to collect the tax imposed by this act;

30 (E) The State of New Jersey, any of its agencies,
 31 instrumentalities, public authorities, public corporations (including
 32 a public corporation created pursuant to agreement or compact with
 33 another state) or political subdivisions when such entity sells
 34 services or property of a kind ordinarily sold by private persons;

35 (F) (Deleted by amendment, P.L.2005, c.126);

36 (G) A person who sells, stores, delivers or transports energy to
 37 users or customers in this State whether by mains, lines or pipes
 38 located within this State or by any other means of delivery;

39 (H) A person engaged in collecting charges in the nature of
 40 initiation fees, membership fees or dues for access to or use of the
 41 property or facilities of a health and fitness, athletic, sporting or
 42 shopping club or organization;

43 (I) A person engaged in the business of parking, storing or
 44 garaging motor vehicles;

45 (J) A person making sales, leases, or rentals of tangible personal
 46 property, specified digital products, or taxable services who meets
 47 the criteria set forth in paragraph (1) or (2) of section 1 of P.L.2018,
 48 c.132 (C.54:32B-3.5); and

49 (K) A marketplace facilitator.

1 (2) In addition, when in the opinion of the director it is
2 necessary for the efficient administration of this act to treat any
3 salesman, representative, peddler or canvasser as the agent of the
4 seller, distributor, supervisor or employer under whom the agent
5 operates or from whom the agent obtains tangible personal property
6 or a specified digital product sold by the agent or for whom the
7 agent solicits business, the director may, in the director's discretion,
8 treat such agent as the seller jointly responsible with the agent's
9 principal, distributor, supervisor or employer for the collection and
10 payment over of the tax. A person is an agent of a seller in all
11 cases, but not limited to such cases, that: (A) the person and the
12 seller have the relationship of a "related person" described pursuant
13 to section 2 of P.L.1993, c.170 (C.54:10A-5.5); and (B) the seller
14 and the person use an identical or substantially similar name,
15 tradename, trademark, or goodwill, to develop, promote, or
16 maintain sales, or the person and the seller pay for each other's
17 services in whole or in part contingent upon the volume or value of
18 sales, or the person and the seller share a common business plan or
19 substantially coordinate their business plans, or the person provides
20 services to, or that inure to the benefit of, the seller related to
21 developing, promoting, or maintaining the seller's market.

22 (3) Notwithstanding any other provision of law or
23 administrative action to the contrary, transient space marketplaces
24 shall be required to collect and pay on behalf of persons engaged in
25 the business of providing transient accommodations ¹["or hotel
26 rooms"]¹ located in this State the tax for transactions ¹["solely
27 consummated"] obtained¹ through the transient space marketplace.
28 For not less than four years following the end of the calendar year
29 in which the transaction occurred, the transient space marketplace
30 shall maintain the following data for those transactions
31 consummated through the transient space marketplace:

32 (A) The name of the person who provided the transient
33 accommodation ¹["or hotel room"]¹;

34 (B) The name of the customer who procured occupancy of the
35 transient accommodation ¹["or hotel room"]¹;

36 (C) The address, including any unit designation, of the transient
37 accommodation ¹["or hotel room"]¹;

38 (D) The dates and nightly rates for which the consumer procured
39 occupancy of the transient accommodation ¹["or hotel room"]¹;

40 (E) The municipal transient accommodation registration number,
41 if applicable;

42 (F) A statement as to whether such booking services will be
43 provided in connection with (i) short-term rental of the entirety of
44 such unit, (ii) short-term rental of part of such unit, but not the
45 entirety of such unit, and/or (iii) short-term rental of the entirety of
46 such unit, or part thereof, in which a non-short-term occupant will
47 continue to occupy such unit for the duration of such short-term
48 rental;

1 (G) The individualized name or number of each such
2 advertisement or listing connected to such unit and the uniform
3 resource locator (URL) for each such listing or advertisement,
4 where applicable; and

5 (H) Such other information as the Division of Taxation may by
6 rule require.

7 The Division of Taxation may audit transient space marketplaces
8 as necessary to ensure data accuracy and enforce tax compliance.

9 (j) "Hotel" means a building or portion of a building which is
10 regularly used and kept open as such for the lodging of guests.
11 "Hotel" includes an apartment hotel, a motel, inn, and rooming or
12 boarding house or club, whether or not meals are served, but does
13 not include a transient accommodation.

14 (k) "Occupancy" means the use or possession or the right to the
15 use or possession, of any room in a hotel or transient
16 accommodation.

17 (l) "Occupant" means a person who, for a consideration, uses,
18 possesses, or has the right to use or possess, any room in a hotel or
19 transient accommodation under any lease, concession, permit, right
20 of access, license to use or other agreement, or otherwise.

21 (m) "Permanent resident" means any occupant of any room or
22 rooms in a hotel or transient accommodation for at least 90
23 consecutive days shall be considered a permanent resident with
24 regard to the period of such occupancy.

25 (n) "Room" means any room or rooms of any kind in any part or
26 portion of a hotel or transient accommodation, which is available
27 for or let out for any purpose other than a place of assembly.

28 (o) "Admission charge" means the amount paid for admission,
29 including any service charge and any charge for entertainment or
30 amusement or for the use of facilities therefor.

31 (p) "Amusement charge" means any admission charge, dues or
32 charge of a roof garden, cabaret or other similar place.

33 (q) "Charge of a roof garden, cabaret or other similar place"
34 means any charge made for admission, refreshment, service, or
35 merchandise at a roof garden, cabaret or other similar place.

36 (r) "Dramatic or musical arts admission charge" means any
37 admission charge paid for admission to a theater, opera house,
38 concert hall or other hall or place of assembly for a live, dramatic,
39 choreographic or musical performance.

40 (s) "Lessor" means any person who is the owner, licensee, or
41 lessee of any premises, tangible personal property or a specified
42 digital product which the person leases, subleases, or grants a
43 license to use to other persons.

44 (t) "Place of amusement" means any place where any facilities
45 for entertainment, amusement, or sports are provided.

46 (u) "Casual sale" means an isolated or occasional sale of an item
47 of tangible personal property or a specified digital product by a
48 person who is not regularly engaged in the business of making retail
49 sales of such property or product where the item of tangible

1 personal property or the specified digital product was obtained by
2 the person making the sale, through purchase or otherwise, for the
3 person's own use.

4 (v) "Motor vehicle" includes all vehicles propelled otherwise
5 than by muscular power (excepting such vehicles as run only upon
6 rails or tracks), trailers, semitrailers, house trailers, or any other
7 type of vehicle drawn by a motor-driven vehicle, and motorcycles,
8 designed for operation on the public highways.

9 (w) "Persons required to collect tax" or "persons required to
10 collect any tax imposed by this act" includes: every seller of
11 tangible personal property, specified digital products or services;
12 every recipient of amusement charges; every operator of a hotel or
13 transient accommodation; every transient space marketplace; every
14 marketplace facilitator; every seller of a telecommunications
15 service; every recipient of initiation fees, membership fees or dues
16 for access to or use of the property or facilities of a health and
17 fitness, athletic, sporting or shopping club or organization; and
18 every recipient of charges for parking, storing or garaging a motor
19 vehicle. Said terms shall also include any officer or employee of a
20 corporation or of a dissolved corporation who as such officer or
21 employee is under a duty to act for such corporation in complying
22 with any requirement of this act and any member of a partnership.

23 (x) "Customer" includes: every purchaser of tangible personal
24 property, specified digital products or services; every patron paying
25 or liable for the payment of any amusement charge; every occupant
26 of a room or rooms in a hotel or transient accommodation; every
27 person paying charges in the nature of initiation fees, membership
28 fees or dues for access to or use of the property or facilities of a
29 health and fitness, athletic, sporting or shopping club or
30 organization; and every purchaser of parking, storage or garaging a
31 motor vehicle.

32 (y) "Property and services the use of which is subject to tax"
33 includes: (1) all property sold to a person within the State, whether
34 or not the sale is made within the State, the use of which property is
35 subject to tax under section 6 or will become subject to tax when
36 such property is received by or comes into the possession or control
37 of such person within the State; (2) all services rendered to a person
38 within the State, whether or not such services are performed within
39 the State, upon tangible personal property or a specified digital
40 product the use of which is subject to tax under section 6 or will
41 become subject to tax when such property or product is distributed
42 within the State or is received by or comes into possession or
43 control of such person within the State; (3) intrastate, interstate, or
44 international telecommunications sourced to this State pursuant to
45 section 29 of P.L.2005, c.126 (C.54:32B-3.4); (4) (Deleted by
46 amendment, P.L.1995, c.184); (5) energy sold, exchanged or
47 delivered in this State for use in this State; (6) utility service sold,
48 exchanged or delivered in this State for use in this State; (7) mail
49 processing services in connection with printed advertising material

1 distributed in this State; (8) (Deleted by amendment, P.L.2005,
2 c.126); and (9) services the benefit of which are received in this
3 State.

4 (z) "Director" means the Director of the Division of Taxation in
5 the State Department of the Treasury, or any officer, employee or
6 agency of the Division of Taxation in the Department of the
7 Treasury duly authorized by the director (directly, or indirectly by
8 one or more redelegations of authority) to perform the functions
9 mentioned or described in this act.

10 (aa) "Lease or rental" means any transfer of possession or control
11 of tangible personal property for a fixed or indeterminate term for
12 consideration. A "lease or rental" may include future options to
13 purchase or extend.

14 (1) "Lease or rental" does not include:

15 (A) A transfer of possession or control of property under a
16 security agreement or deferred payment plan that requires the
17 transfer of title upon completion of the required payments;

18 (B) A transfer of possession or control of property under an
19 agreement that requires the transfer of title upon completion of
20 required payments and payment of an option price does not exceed
21 the greater of \$100 or one percent of the total required payments; or

22 (C) Providing tangible personal property or a specified digital
23 product along with an operator for a fixed or indeterminate period
24 of time. A condition of this exclusion is that the operator is
25 necessary for the equipment to perform as designed. For the
26 purpose of this subparagraph, an operator must do more than
27 maintain, inspect, or set-up the tangible personal property or
28 specified digital product.

29 (2) "Lease or rental" does include agreements covering motor
30 vehicles and trailers where the amount of consideration may be
31 increased or decreased by reference to the amount realized upon
32 sale or disposition of the property as defined in 26 U.S.C.
33 s.7701(h)(1).

34 (3) The definition of "lease or rental" provided in this subsection
35 shall be used for the purposes of this act regardless of whether a
36 transaction is characterized as a lease or rental under generally
37 accepted accounting principles, the federal Internal Revenue Code
38 or other provisions of federal, state or local law.

39 (bb) (Deleted by amendment, P.L.2005, c.126).

40 (cc) "Telecommunications service" means the electronic
41 transmission, conveyance, or routing of voice, data, audio, video, or
42 any other information or signals to a point, or between or among
43 points.

44 "Telecommunications service" shall include such transmission,
45 conveyance, or routing in which computer processing applications
46 are used to act on the form, code, or protocol of the content for
47 purposes of transmission, conveyance, or routing without regard to
48 whether such service is referred to as voice over Internet protocol

1 services or is classified by the Federal Communications
2 Commission as enhanced or value added.

3 "Telecommunications service" shall not include:

4 (1) (Deleted by amendment, P.L.2008, c.123);

5 (2) (Deleted by amendment, P.L.2008, c.123);

6 (3) (Deleted by amendment, P.L.2008, c.123);

7 (4) (Deleted by amendment, P.L.2008, c.123);

8 (5) (Deleted by amendment, P.L.2008, c.123);

9 (6) (Deleted by amendment, P.L.2008, c.123);

10 (7) data processing and information services that allow data to
11 be generated, acquired, stored, processed, or retrieved and delivered
12 by an electronic transmission to a purchaser where such purchaser's
13 primary purpose for the underlying transaction is the processed data
14 or information;

15 (8) installation or maintenance of wiring or equipment on a
16 customer's premises;

17 (9) tangible personal property;

18 (10) advertising, including but not limited to directory
19 advertising;

20 (11) billing and collection services provided to third parties;

21 (12) internet access service;

22 (13) radio and television audio and video programming services,
23 regardless of the medium, including the furnishing of transmission,
24 conveyance, and routing of such services by the programming
25 service provider. Radio and television audio and video
26 programming services shall include but not be limited to cable
27 service as defined in section 47 U.S.C. s.522(6) and audio and video
28 programming services delivered by commercial mobile radio
29 service providers, as defined in section 47 C.F.R. 20.3;

30 (14) ancillary services; or

31 (15) digital products delivered electronically, including but not
32 limited to software, music, video, reading materials, or ringtones.

33 For the purposes of this subsection:

34 "ancillary service" means a service that is associated with or
35 incidental to the provision of telecommunications services,
36 including but not limited to detailed telecommunications billing,
37 directory assistance, vertical service, and voice mail service;
38 "conference bridging service" means an ancillary service that links
39 two or more participants of an audio or video conference call and
40 may include the provision of a telephone number. Conference
41 bridging service does not include the telecommunications services
42 used to reach the conference bridge;

43 "detailed telecommunications billing service" means an ancillary
44 service of separately stating information pertaining to individual
45 calls on a customer's billing statement;

46 "directory assistance" means an ancillary service of providing
47 telephone number information or address information or both;

48 "vertical service" means an ancillary service that is offered in
49 connection with one or more telecommunications services, which

1 offers advanced calling features that allow customers to identify
2 callers and to manage multiple calls and call connections, including
3 conference bridging services; and

4 "voice mail service" means an ancillary service that enables the
5 customer to store, send, or receive recorded messages. Voice mail
6 service does not include any vertical service that a customer may be
7 required to have to utilize the voice mail service.

8 (dd) (1) "Intrastate telecommunications" means a
9 telecommunications service that originates in one United States
10 state or a United States territory or possession or federal district,
11 and terminates in the same United States state or United States
12 territory or possession or federal district.

13 (2) "Interstate telecommunications" means a
14 telecommunications service that originates in one United States
15 state or a United States territory or possession or federal district,
16 and terminates in a different United States state or United States
17 territory or possession or federal district.

18 (3) "International telecommunications" means a
19 telecommunications service that originates or terminates in the
20 United States and terminates or originates outside the United States,
21 respectively. "United States" includes the District of Columbia or a
22 United States territory or possession.

23 (ee) (Deleted by amendment, P.L.2008, c.123)

24 (ff) "Natural gas" means any gaseous fuel distributed through a
25 pipeline system.

26 (gg) "Energy" means natural gas or electricity.

27 (hh) "Utility service" means the transportation or transmission of
28 natural gas or electricity by means of mains, wires, lines or pipes, to
29 users or customers.

30 (ii) "Self-generation unit" means a facility located on the user's
31 property, or on property purchased or leased from the user by the
32 person owning the self-generation unit and such property is
33 contiguous to the user's property, which generates electricity to be
34 used only by that user on the user's property and is not transported
35 to the user over wires that cross a property line or public
36 thoroughfare unless the property line or public thoroughfare merely
37 bifurcates the user's or self-generation unit owner's otherwise
38 contiguous property.

39 (jj) "Co-generation facility" means a facility the primary
40 purpose of which is the sequential production of electricity and
41 steam or other forms of useful energy which are used for industrial
42 or commercial heating or cooling purposes and which is designated
43 by the Federal Energy Regulatory Commission, or its successor, as
44 a "qualifying facility" pursuant to the provisions of the "Public
45 Utility Regulatory Policies Act of 1978," Pub.L.95-617.

46 (kk) "Non-utility" means a company engaged in the sale,
47 exchange or transfer of natural gas that was not subject to the
48 provisions of P.L.1940, c.5 (C.54:30A-49 et seq.) prior to
49 December 31, 1997.

- 1 (ll) "Pre-paid calling service" means the right to access
2 exclusively telecommunications services, which shall be paid for in
3 advance and which enables the origination of calls using an access
4 number or authorization code, whether manually or electronically
5 dialed, and that is sold in predetermined units or dollars of which
6 the number declines with use in a known amount.
- 7 (mm) "Mobile telecommunications service" means the same as
8 that term is defined in the federal "Mobile Telecommunications
9 Sourcing Act," 4 U.S.C. s.124 (Pub.L.106-252).
- 10 (nn) (Deleted by amendment, P.L.2008, c.123)
- 11 (oo) (1) "Sales price" is the measure subject to sales tax and
12 means the total amount of consideration, including cash, credit,
13 property, and services, for which personal property or services are
14 sold, leased, or rented, valued in money, whether received in money
15 or otherwise, without any deduction for the following:
- 16 (A) The seller's cost of the property sold;
- 17 (B) The cost of materials used, labor or service cost, interest,
18 losses, all costs of transportation to the seller, all taxes imposed on
19 the seller, and any other expense of the seller;
- 20 (C) Charges by the seller for any services necessary to complete
21 the sale;
- 22 (D) Delivery charges;
- 23 (E) (Deleted by amendment, P.L.2011, c.49); and
- 24 (F) (Deleted by amendment, P.L.2008, c.123).
- 25 (2) "Sales price" does not include:
- 26 (A) Discounts, including cash, term, or coupons that are not
27 reimbursed by a third party, that are allowed by a seller and taken
28 by a purchaser on a sale;
- 29 (B) Interest, financing, and carrying charges from credit
30 extended on the sale of personal property or services, if the amount
31 is separately stated on the invoice, bill of sale, or similar document
32 given to the purchaser;
- 33 (C) Any taxes legally imposed directly on the consumer that are
34 separately stated on the invoice, bill of sale, or similar document
35 given to the purchaser;
- 36 (D) The amount of sales price for which food stamps have been
37 properly tendered in full or part payment pursuant to the federal
38 Food Stamp Act of 1977, Pub.L.95-113 (7 U.S.C. s.2011 et seq.); or
- 39 (E) Credit for any trade-in of property of the same kind accepted
40 in part payment and intended for resale if the amount is separately
41 stated on the invoice, bill of sale, or similar document given to the
42 purchaser.
- 43 (3) "Sales price" includes consideration received by the seller
44 from third parties if:
- 45 (A) The seller actually receives consideration from a party other
46 than the purchaser and the consideration is directly related to a price
47 reduction or discount on the sale;
- 48 (B) The seller has an obligation to pass the price reduction or
49 discount through to the purchaser;

1 (C) The amount of the consideration attributable to the sale is
2 fixed and determinable by the seller at the time of the sale of the
3 item to the purchaser; and

4 (D) One of the following criteria is met:

5 (i) the purchaser presents a coupon, certificate, or other
6 documentation to the seller to claim a price reduction or discount
7 where the coupon, certificate, or documentation is authorized,
8 distributed, or granted by a third party with the understanding that
9 the third party will reimburse any seller to whom the coupon,
10 certificate, or documentation is presented;

11 (ii) the purchaser identifies himself to the seller as a member of
12 a group or organization entitled to a price reduction or discount;
13 provided however, that a preferred customer card that is available to
14 any patron does not constitute membership in such a group; or

15 (iii) the price reduction or discount is identified as a third party
16 price reduction or discount on the invoice received by the purchaser
17 or on a coupon, certificate, or other documentation presented by the
18 purchaser.

19 (4) In the case of a bundled transaction that includes a
20 telecommunications service, an ancillary service, internet access, or
21 an audio or video programming service, if the price is attributable to
22 products that are taxable and products that are nontaxable, the
23 portion of the price attributable to the nontaxable products is
24 subject to tax unless the provider can identify by reasonable and
25 verifiable standards such portion from its books and records that are
26 kept in the regular course of business for other purposes, including
27 non-tax purposes.

28 (pp) "Purchase price" means the measure subject to use tax and
29 has the same meaning as "sales price."

30 (qq) "Sales tax" means the tax imposed on certain transactions
31 pursuant to the provisions of the "Sales and Use Tax Act,"
32 P.L.1966, c.30 (C.54:32B-1 et seq.).

33 (rr) "Delivery charges" means charges by the seller for
34 preparation and delivery to a location designated by the purchaser
35 of personal property or services including, but not limited to,
36 transportation, shipping, postage, handling, crating, and packing. If
37 a shipment includes both exempt and taxable property, the seller
38 should allocate the delivery charge by using: (1) a percentage based
39 on the total sales price of the taxable property compared to the total
40 sales price of all property in the shipment; or (2) a percentage based
41 on the total weight of the taxable property compared to the total
42 weight of all property in the shipment. The seller shall tax the
43 percentage of the delivery charge allocated to the taxable property
44 but is not required to tax the percentage allocated to the exempt
45 property.

46 (ss) "Direct mail" means printed material delivered or distributed
47 by United States mail or other delivery service to a mass audience
48 or to addresses on a mailing list provided by the purchaser or at the
49 direction of the purchaser in cases in which the cost of the items are

- 1 not billed directly to the recipients. "Direct mail" includes tangible
2 personal property supplied directly or indirectly by the purchaser to
3 the direct mail seller for inclusion in the package containing the
4 printed material. "Direct mail" does not include multiple items of
5 printed material delivered to a single address.
- 6 (tt) "Streamlined Sales and Use Tax Agreement" means the
7 agreement entered into as governed and authorized by the "Uniform
8 Sales and Use Tax Administration Act," P.L.2001, c.431
9 (C.54:32B-44 et seq.).
- 10 (uu) "Alcoholic beverages" means beverages that are suitable for
11 human consumption and contain one-half of one percent or more of
12 alcohol by volume.
- 13 (vv) (Deleted by amendment, P.L.2011, c.49)
- 14 (ww) "Landscaping services" means services that result in a
15 capital improvement to land other than structures of any kind
16 whatsoever, such as: seeding, sodding or grass plugging of new
17 lawns; planting trees, shrubs, hedges, plants; and clearing and
18 filling land.
- 19 (xx) "Investigation and security services" means:
- 20 (1) investigation and detective services, including detective
21 agencies and private investigators, and fingerprint, polygraph,
22 missing person tracing and skip tracing services;
- 23 (2) security guard and patrol services, including bodyguard and
24 personal protection, guard dog, guard, patrol, and security services;
- 25 (3) armored car services; and
- 26 (4) security systems services, including security, burglar, and
27 fire alarm installation, repair or monitoring services.
- 28 (yy) "Information services" means the furnishing of information
29 of any kind, which has been collected, compiled, or analyzed by the
30 seller, and provided through any means or method, other than
31 personal or individual information which is not incorporated into
32 reports furnished to other people.
- 33 (zz) "Specified digital product" means an electronically
34 transferred digital audio-visual work, digital audio work, or digital
35 book; provided however, that a digital code which provides a
36 purchaser with a right to obtain the product shall be treated in the
37 same manner as a specified digital product.
- 38 (aaa) "Digital audio-visual work" means a series of related
39 images which, when shown in succession, impart an impression of
40 motion, together with accompanying sounds, if any.
- 41 (bbb) "Digital audio work" means a work that results from the
42 fixation of a series of musical, spoken, or other sounds, including a
43 ringtone.
- 44 (ccc) "Digital book" means a work that is generally recognized in
45 the ordinary and usual sense as a book.
- 46 (ddd) "Transferred electronically" means obtained by the
47 purchaser by means other than tangible storage media.

1 (eee) "Ringtone" means a digitized sound file that is downloaded
2 onto a device and that may be used to alert the purchaser with
3 respect to a communication.

4 (fff) "Residence" means a house, condominium, or other
5 residential dwelling unit in a building or structure or part of a
6 building or structure that is designed, constructed, leased, rented, let
7 or hired out, or otherwise made available for use as a residence.

8 (ggg) "Transient accommodation" means a room, group of
9 rooms, or other living or sleeping space for the lodging of
10 occupants, '[if obtained through a transient space marketplace,]'
11 including but not limited to residences or buildings used as
12 residences ¹, that is obtained through a transient space marketplace
13 or is a professionally managed unit¹. "Transient accommodation"
14 does not include: a hotel or hotel room; a room, group of rooms, or
15 other living or sleeping space used as a place of assembly; a
16 dormitory or other similar residential facility of an elementary or
17 secondary school or a college or university; a hospital, nursing
18 home, or other similar residential facility of a provider of services
19 for the care, support and treatment of individuals that is licensed by
20 the State; a campsite, cabin, lean-to, or other similar residential
21 facility of a campground or an adult or youth camp; a furnished or
22 unfurnished private residential property, including but not limited to
23 condominiums, bungalows, single-family homes and similar living
24 units, where no maid service, room service, linen changing service
25 or other common hotel services are made available by the lessor and
26 where the keys to the furnished or unfurnished private residential
27 property, whether a physical key, access to a keyless locking
28 mechanism, or other means of physical ingress to the furnished or
29 unfurnished private residential property, are provided to the lessee
30 at the location of an offsite real estate broker licensed by the New
31 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq. ¹,
32 and provided that the rental is entirely facilitated by the real estate
33 broker¹; or leases of real property with a term of at least 90
34 consecutive days.

35 (hhh) "Transient space marketplace" means **[an online]** a
36 marketplace ¹or travel agency¹ through which a person may offer
37 transient accommodations ¹**[or hotel rooms]**¹ to ¹**[individuals]**
38 customers and through which customers may arrange and pay for
39 occupancies of transient accommodations; provided that the
40 transient space marketplace collects the payment on behalf of the
41 person offering the transient accommodation¹. ¹**[A "transient space**
42 **marketplace"** allows transient accommodations or hotel rooms to be
43 advertised or listed through **[an online]** a marketplace in exchange
44 for consideration **[or]** and provides a means for a customer to
45 arrange for the occupancy of the transient accommodation or hotel
46 room in exchange for consideration. A 'transient space marketplace'
47 shall not include **[an online]** a marketplace operated by or on
48 behalf of a hotel or hotel corporation that facilitates customer

1 occupancy solely for the hotel or hotel corporation's owned or
2 managed hotels and franchisees, and shall not include a travel
3 agency or an online travel agency.】 “Transient space marketplace”
4 does not include a marketplace or travel agency that exclusively
5 offers transient accommodations in the State owned by the owner of
6 the transient space marketplace.¹
7 (cf: P.L.2018, c.132, s.3).
8

9 ¹14. Section 1 of P.L.1980, c.60 (C.54:32B-24.1) is amended to
10 read as follows:

11 1. a. The director shall collect and administer any tax imposed
12 pursuant to the provisions of P.L.1947, c.71 (C.40:48-8.15 et seq.),
13 amended and supplemented by P.L.1979, c.273, notwithstanding the
14 provisions of any other law or ordinance to the contrary. In
15 carrying out the provisions of this supplementary act the director
16 shall have all the powers granted in P.L.1966, c.30 (C.54:32B-
17 1 et seq.).

18 b. The director shall determine and certify to the State
19 Treasurer on a monthly basis the amount of revenues payable to any
20 municipality which has enacted a tax pursuant to P.L.1947, c.71
21 (C.40:48-8.15 et seq.) and collected by the director pursuant to this
22 supplementary act. The State Treasurer upon the certification of the
23 director and upon the warrant of the State Comptroller, shall pay
24 and distribute on a monthly basis to each municipality the amount
25 so determined and certified.

26 c. The director may furnish to a municipality, at his discretion,
27 copies of tax reports or returns relating to taxes imposed under any
28 municipal ordinance heretofore adopted by that municipality
29 pursuant to P.L.1947, c.71 (C.40:48-8.15 et seq.).

30 d. (1) Each vendor required to collect the tax imposed by a
31 municipal ordinance which was adopted pursuant to the provisions
32 of P.L.1947, c.71 (C.40:48-8.15 et seq.) shall be personally liable
33 for the tax imposed, collected, or required to be paid, collected, or
34 remitted under the ordinance. Any such vendor shall have the same
35 right in respect to collecting the tax from that vendor's customer or
36 in respect to non-payment of the tax by the customer as if the tax
37 were a part of the purchase price of the property or service,
38 amusement charge or rent, as the case may be, and payable at the
39 same time; provided however, that the director shall be joined as a
40 party in any action or proceeding brought to collect the tax.

41 (2) For purposes of this subsection, "vendor" includes: an
42 individual, partnership, corporation, or an officer, director,
43 stockholder, or employee of a corporation, or a member or
44 employee of a partnership, who as such officer, director,
45 stockholder, employee, or member is under the duty to perform the
46 act in respect of which the violation occurs.

47 e. Notwithstanding any other provision of law or
48 administrative action to the contrary, transient space marketplaces
49 shall be required to collect and pay on behalf of persons engaged in

1 the business of providing transient accommodations [or hotel
2 rooms] located in this State the tax for transactions [solely
3 consummated] obtained through the transient space marketplace.
4 For not less than four years following the end of the calendar year
5 in which the transaction occurred, the transient space marketplace
6 shall maintain the following data for those transactions
7 consummated through the transient space marketplace:

8 (1) The name of the person who provided the transient
9 accommodation [or hotel room];

10 (2) The name of the customer who procured occupancy of the
11 transient accommodation [or hotel room];

12 (3) The address, including any unit designation, of the transient
13 accommodation [or hotel room];

14 (4) The dates and nightly rates for which the consumer procured
15 occupancy of the transient accommodation [or hotel room];

16 (5) The municipal transient accommodation registration number,
17 if applicable;

18 (6) A statement as to whether such booking services will be
19 provided in connection with (i) short-term rental of the entirety of
20 such unit, (ii) short-term rental of part of such unit, but not the
21 entirety of such unit, and/or (iii) short-term rental of the entirety of
22 such unit, or part thereof, in which a non-short-term occupant will
23 continue to occupy such unit for the duration of such short-term
24 rental;

25 (7) The individualized name or number of each such
26 advertisement or listing connected to such unit and the uniform
27 resource locator (URL) for each such listing or advertisement,
28 where applicable; and

29 (8) Such other information as the Division of Taxation may by
30 rule require.

31 The Division of Taxation may audit transient space marketplaces as
32 necessary to ensure data accuracy and enforce tax compliance.¹

33 (cf: P.L.2018, c.49, s.7)

34
35 ¹15. Section 2 of P.L.2003, c.114 (C.54:32D-2) is amended to
36 read as follows:

37 2. a. The Director of the Division of Taxation shall collect and
38 administer the fee imposed pursuant to section 1 of P.L.2003, c.114
39 (C.54:32D-1). The fees collected shall be deposited to the General
40 Fund, and shall be allocated as follows:

41 (1) of the fees collected for occupancies during State Fiscal
42 Year 2004: \$16,000,000 shall be allocated for appropriation to the
43 New Jersey State Council on the Arts for cultural projects;
44 \$2,700,000 shall be allocated for appropriation to the New Jersey
45 Historical Commission for the purposes of subsection a. of section 3
46 of P.L.1999, c.131 (C.18A:73-22.3); \$9,000,000 shall be allocated
47 for appropriation to the New Jersey Commerce and Economic
48 Growth Commission for tourism advertising and promotion; and

1 \$500,000 shall be allocated for appropriation to the New Jersey
2 Cultural Trust; and

3 (2) of the fees collected for occupancies during State Fiscal
4 Year 2005 and thereafter: 22.68 percent shall be annually allocated
5 for appropriation to the New Jersey State Council on the Arts for
6 cultural projects, provided that the amount allocated shall not be
7 less than \$22,680,000; 3.84 percent shall be allocated for
8 appropriation to the New Jersey Historical Commission for the
9 purposes of subsection a. of section 3 of P.L.1999, c.131
10 (C.18A:73-22.3), provided that the amount allocated shall not be
11 less than \$3,840,000; 12.76 percent shall be allocated for
12 appropriation to the New Jersey Commerce and Economic Growth
13 Commission for tourism advertising and promotion, provided that
14 the amount allocated shall not be less than \$12,760,000; and .72
15 percent shall be allocated for appropriation to the New Jersey
16 Cultural Trust, provided that the amount allocated shall not be less
17 than \$720,000.

18 b. (1) In carrying out the provisions of section 1 of P.L.2003,
19 c.114 (C.54:32D-1) and this section, the director shall have all of
20 the powers and authority granted in P.L.1966, c.30 (C.54:32B-1 et
21 seq.). The tax shall be filed and paid in a manner prescribed by the
22 Director of the Division of Taxation. The director shall promulgate
23 such rules and regulations as the director determines are necessary
24 to effectuate the provisions of section 1 of P.L.2003, c.114
25 (C.54:32D-1) and this section.

26 (2) Each person required to collect the hotel and motel
27 occupancy fee shall be personally liable for the fee imposed,
28 collected, or required to be paid, collected, or remitted under
29 section 1 of P.L.2003, c.114 (C.54:32D-1). Any such person shall
30 have the same right in respect to collecting the fee from that
31 person's customer or in respect to non-payment of the fee by the
32 customer as if the fee were a part of the purchase price of the
33 occupancy or rent, as the case may be, and payable at the same
34 time; provided however, that the director shall be joined as a party
35 in any action or proceeding brought to collect the fee.

36 For purposes of this paragraph, "person" includes: an individual,
37 partnership, corporation, or an officer, director, stockholder, or
38 employee of a corporation, or a member or employee of a
39 partnership, who as such officer, director, stockholder, employee, or
40 member is under the duty to perform the act in respect of which the
41 violation occurs.

42 (3) Notwithstanding any other provision of law or
43 administrative action to the contrary, transient space marketplaces
44 shall be required to collect and pay on behalf of persons engaged in
45 the business of providing transient accommodations **【or hotel**
46 **rooms】** located in this State the tax for transactions **【solely**
47 **consummated】** obtained through the transient space marketplace.
48 For not less than four years following the end of the calendar year
49 in which the transaction occurred, the transient space marketplace

- 1 shall maintain the following data for those transactions
2 consummated through the transient space marketplace:
- 3 (1) The name of the person who provided the transient
4 accommodation **【or hotel room】**;
- 5 (2) The name of the customer who procured occupancy of the
6 transient accommodation **【or hotel room】**;
- 7 (3) The address, including any unit designation, of the transient
8 accommodation **【or hotel room】**;
- 9 (4) The dates and nightly rates for which the consumer procured
10 occupancy of the transient accommodation **【or hotel room】**;
- 11 (5) The municipal transient accommodation registration number,
12 if applicable;
- 13 (6) A statement as to whether such booking services will be
14 provided in connection with (i) short-term rental of the entirety of
15 such unit, (ii) short-term rental of part of such unit, but not the
16 entirety of such unit, and/or (iii) short-term rental of the entirety of
17 such unit, or part thereof, in which a non-short-term occupant will
18 continue to occupy such unit for the duration of such short-term
19 rental;
- 20 (7) The individualized name or number of each such
21 advertisement or listing connected to such unit and the uniform
22 resource locator (URL) for each such listing or advertisement,
23 where applicable; and
- 24 (8) Such other information as the Division of Taxation may by
25 rule require.
- 26 The Division of Taxation may audit transient space marketplaces as
27 necessary to ensure data accuracy and enforce tax compliance.
- 28 c. The annual appropriations act for each State Fiscal Year,
29 commencing with fiscal year 2005, shall appropriate and distribute
30 during that fiscal year amounts not less than the amounts otherwise
31 specified for State Fiscal Year 2004 in paragraph (1) of subsection
32 a. of this section for the purposes specified in paragraph (1) of
33 subsection a. of this section.
- 34 d. If the provisions of subsection c. of this section are not met
35 on the effective date of an annual appropriations act for the State
36 fiscal year, or if an amendment or supplement to an annual
37 appropriations act for the State fiscal year should violate the
38 provisions of subsection c. of this section, the Director of the
39 Division of Budget and Accounting in the Department of the
40 Treasury shall, not later than five days after the enactment of the
41 annual appropriations act, or an amendment or supplement thereto,
42 that violates the provisions of subsection c. of this section, certify to
43 the Director of the Division of Taxation that the requirements of
44 subsection c. of this section have not been met.
- 45 e. The Director of the Division of Taxation shall, no later than
46 five days after certification by the Director of the Division of
47 Budget and Accounting in the Department of the Treasury pursuant
48 to subsection d. of this section that the provisions of subsection c.
49 of this section have not been met or have been violated by an

1 amendment or supplement to the annual appropriations act, notify
 2 each person required to collect tax of the certification and that the
 3 fee imposed pursuant to section 1 of P.L.2003, c.114 (C.54:32D-1)
 4 shall no longer be paid or collected.¹
 5 (cf: P.L.2018, c.49, s.23)
 6

7 ¹16. Section 3 of P.L.2003, c.114 (C.40:48F-1) is amended to
 8 read as follows:

9 3. The governing body of a municipality, other than a city of
 10 the first class or a city of the second class in which the tax
 11 authorized under P.L.1981, c.77 (C.40:48E-1 et seq.) is imposed, a
 12 city of the fourth class in which the tax authorized under P.L.1947,
 13 c.71 (C.40:48-8.15 et seq.) is imposed, or a municipality in which
 14 the tax and assessment authorized under section 4 of P.L.1992,
 15 c.165 (C.40:54D-4) is imposed, may adopt an ordinance imposing a
 16 tax, at a uniform percentage rate not to exceed 1% on charges of
 17 rent for every occupancy on or after July 1, 2003 but before July 1,
 18 2004, and not to exceed 3% on charges of rent for every occupancy
 19 on or after July 1, 2004, of a room or rooms in a hotel or transient
 20 accommodation subject to taxation pursuant to subsection (d) of
 21 section 3 of P.L.1966, c.30 (C.54:32B-3). An ordinance so adopted
 22 may also require that unpaid taxes under this section shall be
 23 subject to interest at the rate of 5% per annum.

24 A tax imposed under this section shall be in addition to any other
 25 tax or fee imposed pursuant to statute or local ordinance or
 26 resolution by any governmental entity upon the occupancy of a
 27 hotel room.

28 A copy of an ordinance adopted pursuant to this section shall be
 29 transmitted upon adoption or amendment to the State Treasurer,
 30 together with a list of the names and addresses of all of the hotels
 31 **【and】** , motels , and transient accommodations located in the
 32 municipality. An ordinance so adopted or any amendment thereto
 33 shall provide that the tax provisions of the ordinance or any
 34 amendment to the tax provisions shall take effect on the first day of
 35 the first full month occurring 30 days after the date of transmittal to
 36 the State Treasurer for ordinances adopted in calendar year 2003
 37 and on the first day of the first full month occurring 90 days after
 38 the date of transmittal to the State Treasurer for ordinances adopted
 39 in calendar year 2004 and thereafter.

40 A municipality that has adopted an ordinance pursuant to this
 41 section shall annually provide to the State Treasurer, not later than
 42 January 1 of each year, a list of the names and addresses of all of
 43 the hotels **【and】** , motels , and transient accommodations located in
 44 the municipality. A municipality shall also provide to the State
 45 Treasurer the name and address of any hotel or motel that
 46 commences operation after January 1 of any year.¹

47 (P.L.2018, c.49, s.15)
 48

49 ¹**【8.】** 17.¹ This act shall take effect immediately.