

[Second Reprint]

**SENATE, No. 247**

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**STATE OF NEW JERSEY**  
**218th LEGISLATURE**

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PRE-FILED FOR INTRODUCTION IN THE 2018 SESSION

**Sponsored by:**

**Senator JEFF VAN DREW**

**District 1 (Atlantic, Cape May and Cumberland)**

**Senator TROY SINGLETON**

**District 7 (Burlington)**

**Co-Sponsored by:**

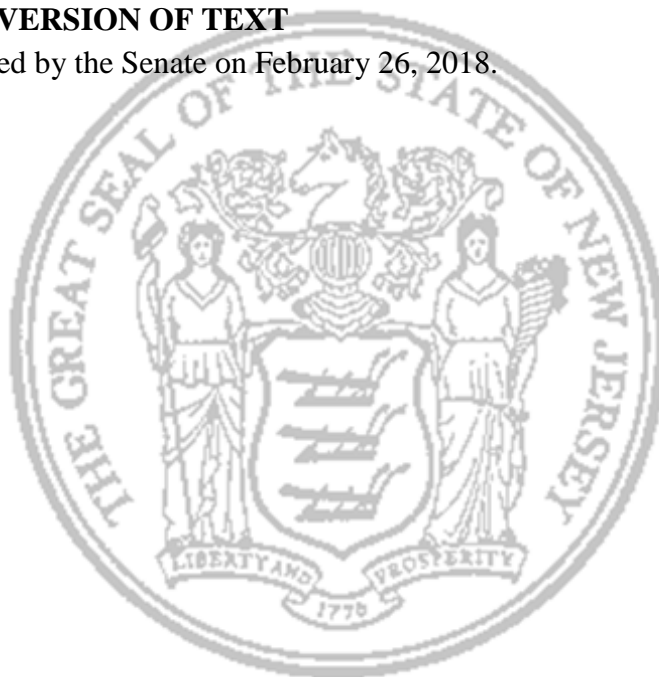
**Senators T.Kean, Diegnan, Gordon, Brown and A.R.Bucco**

**SYNOPSIS**

Increases minimum annual amounts for appropriation for certain arts, historical heritage, and tourism purposes from hotel and motel occupancy fee revenues.

**CURRENT VERSION OF TEXT**

As amended by the Senate on February 26, 2018.



**(Sponsorship Updated As Of: 6/8/2018)**

1 AN ACT increasing the minimum amounts to be annually  
 2 appropriated for certain arts, historical heritage, and tourism  
 3 purposes from hotel and motel occupancy fee revenues and  
 4 amending P.L.2003, c.114.

5

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

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9 1. Section 2 of P.L.2003, c.114 (C.54:32D-2) is amended to  
 10 read as follows:

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

15 (1) of the fees collected for occupancies during State Fiscal  
 16 Year 2004: \$16,000,000 shall be allocated for appropriation to the  
 17 New Jersey State Council on the Arts for cultural projects;  
 18 \$2,700,000 shall be allocated for appropriation to the New Jersey  
 19 Historical Commission for the purposes of subsection a. of section 3  
 20 of P.L.1999, c.131 (C.18A:73-22.3); \$9,000,000 shall be allocated  
 21 for appropriation to the **[New Jersey Commerce and Economic**  
 22 **Growth Commission]** Division of Travel and Tourism in the  
 23 Department of State for tourism advertising and promotion; and  
 24 \$500,000 shall be allocated for appropriation to the New Jersey  
 25 Cultural Trust; and

26 (2) of the fees collected for occupancies during State Fiscal  
 27 Year 2005 and thereafter: 22.68 percent shall be annually allocated  
 28 for appropriation to the New Jersey State Council on the Arts for  
 29 cultural projects, provided that of the fees collected for occupancies  
 30 during State Fiscal Year <sup>1</sup>**[2017]** 2019<sup>1</sup> and thereafter the amount  
 31 allocated shall not be less than **[\$22,680,000]** \$31,900,000; 3.84  
 32 percent shall be allocated for appropriation to the New Jersey  
 33 Historical Commission for the purposes of subsection a. of section 3  
 34 of P.L.1999, c.131 (C.18A:73-22.3), provided that of the fees  
 35 collected for occupancies during State Fiscal Year <sup>1</sup>**[2017]** 2019<sup>1</sup>  
 36 and thereafter the amount allocated shall not be less than  
 37 **[\$3,840,000]** \$5,500,000; 12.76 percent shall be allocated for  
 38 appropriation to the **[New Jersey Commerce and Economic Growth**  
 39 **Commission]** Division of Travel and Tourism in the Department of  
 40 State for tourism advertising and promotion, provided that of the  
 41 fees collected for occupancies during State Fiscal Year <sup>1</sup>**[2017]**  
 42 2019<sup>1</sup> and thereafter the amount allocated shall not be less than

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:

<sup>1</sup>Senate SSG committee amendments adopted February 1, 2018.

<sup>2</sup>Senate floor amendments adopted February 26, 2018.

1 **[\$12,760,000]** \$17,600,000; and .72 percent shall be allocated for  
2 appropriation to the New Jersey Cultural Trust, provided that the  
3 amount allocated shall not be less than \$720,000.

4 b. (1) In carrying out the provisions of section 1 of P.L.2003,  
5 c.114 (C.54:32D-1) and this section, the director shall have all of  
6 the powers and authority granted in P.L.1966, c.30 (C.54:32B-1 et  
7 seq.). The tax shall be filed and paid in a manner prescribed by the  
8 Director of the Division of Taxation. The director shall promulgate  
9 such rules and regulations as the director determines are necessary  
10 to effectuate the provisions of section 1 of P.L.2003, c.114  
11 (C.54:32D-1) and this section.

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

22 For purposes of this paragraph, "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 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 <sup>2</sup>**[2004]** 2005<sup>2</sup> in paragraph <sup>2</sup>**[(1)]**  
32 (2)<sup>2</sup> of subsection a. of this section for the purposes specified in  
33 paragraph <sup>2</sup>**[(1)]** (2)<sup>2</sup> of 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.

1 of this section have not been met or have been violated by an  
2 amendment or supplement to the annual appropriations act, notify  
3 each person required to collect tax of the certification and that the  
4 fee imposed pursuant to section 1 of P.L.2003, c.114 (C.54:32D-1)  
5 shall no longer be paid or collected.

6 (cf : P.L.2007, c.102, s.4)

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8 2. This act shall take effect immediately.