

ASSEMBLY, No. 1485

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 5, 1996

By Assemblymen LeFEVRE and BLEE

1 AN ACT concerning the collection of fees for the promotion of
2 tourism, conventions, resorts and casino gaming in municipalities
3 with convention center facilities supported by a local retail sales
4 tax, amending P.L.1991, c.376.

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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.1991, c.376 (C.40:48-8.46) is amended to read
10 as follows:

11 2. There is authorized to be imposed on and collected from hotels
12 in an eligible municipality, fees for the promotion of tourism,
13 conventions, resorts and casino gaming, if any, in the eligible
14 municipality. The fees imposed pursuant to this section shall be
15 separately stated to guests and shall not be included in the receipts
16 subject to the taxes imposed under the "Sales and Use Tax Act,"
17 P.L.1966, c.30 (C.54:32B-1 et seq.) or the tax imposed under
18 P.L.1947, c.71 (C.40:48-8.15 et seq.).

19 (cf: P.L.1991, c.376, s.2)

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21 2. This act shall take effect immediately and section 1 shall be
22 retroactive to March 1, 1992 and apply to taxes uncollected since that
23 date.

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STATEMENT

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28 This bill provides that a hotel in an eligible municipality must
29 separately state the tourism promotion fees to guests and that such
30 fees are not includible in the taxable room rent for New Jersey sales
31 and use tax and Atlantic City luxury tax purposes. The bill is
32 retroactive to March 1, 1992, the first day of the first full month in
33 which hotel rentals were subject to the tourism promotion fees, and
34 applies to all taxes that are uncollected since that date.

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.

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3 Requires certain hotel room fees to be separately stated to guests and
4 not subject to certain sales taxes.