

[First Reprint]

ASSEMBLY, No. 6257

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED JANUARY 3, 2022

Sponsored by:

Assemblywoman ANGELA V. MCKNIGHT

District 31 (Hudson)

Senator STEPHEN M. SWEENEY

District 3 (Cumberland, Gloucester and Salem)

Senator TROY SINGLETON

District 7 (Burlington)

SYNOPSIS

Imposes surcharge on casino hotel occupancies to fund public safety services.

CURRENT VERSION OF TEXT

As reported by the Assembly Appropriations Committee on January 6, 2022, with amendments.



(Sponsorship Updated As Of: 1/10/2022)

1 AN ACT imposing a ¹**temporary**¹ surcharge on ¹**casino**¹ hotel
 2 occupancies ¹**in certain cities**¹ to fund public safety services,
 3 supplementing Title 5 of the Revised Statutes¹.

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

7
 8 1. a. A surcharge at the rate of ¹**[\$3]** \$2¹ per day for each
 9 occupied room shall be imposed on ¹**hotels in each qualified**
 10 **municipality**¹ a casino hotel facility¹.

11 b. A surcharge imposed under subsection a. of this section shall
 12 be collected and administered by the Director of the Division of
 13 Taxation in the Department of the Treasury. In carrying out the
 14 provisions of this subsection, the director shall have all the powers
 15 granted in P.L.1966, c.30 (C.54:32B-1 et seq.). The director shall
 16 determine and certify to the State Treasurer on a monthly basis the
 17 amount of revenues collected by the director pursuant to subsection a.
 18 of this section ¹**in each qualified municipality**¹. The State
 19 Treasurer, upon the certification of the director and upon the warrant
 20 of the Director of the Division of Budget and Accounting in the
 21 Department of the Treasury, shall pay and distribute on a monthly
 22 basis to the ¹**qualified**¹ municipality in which the casino hotel
 23 facility is located¹ the amount so determined and certified.

24 c. All surcharges received by a ¹**qualified**¹ municipality
 25 pursuant to subsection b. of this section shall be deposited into a
 26 dedicated public safety services trust fund. Amounts deposited in the
 27 trust fund shall be used by ¹**a qualified**¹ the¹ municipality solely and
 28 exclusively to fund appropriations for public safety services. The
 29 amount deposited into the dedicated public safety services trust fund
 30 shall be anticipated in the budget of ¹**a qualified**¹ the¹ municipality as
 31 a special item of revenue and as an appropriation item of an amount
 32 equal to any such special item of revenue pursuant to N.J.S.40A:4-87.
 33 The amount deposited into the public safety services trust fund shall be
 34 inserted into the annual budget as a special item of revenue or
 35 appropriation only when the total amount appropriated for public
 36 safety services in the adopted budget of ¹**a qualified**¹ the¹
 37 municipality for the current fiscal year is greater than the amount
 38 appropriated for public safety services, exclusive of any amount from
 39 the public safety services trust fund appropriated in the budget in the
 40 previous fiscal year. ¹The amount appropriated and expended for the
 41 hiring and retention of employees of the fire and police departments
 42 shall not exceed 37 percent of all surcharge revenue received by the
 43 municipality and deposited into the dedicated public safety services
 44 trust fund in the period beginning January 1, 2022 and ending
 45 December 31, 2024. Beginning January 1, 2025, the Director of the

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:

¹Assembly AAP committee amendments adopted January 6, 2022.

1 Division of Local Government Services may set the maximum
2 percentage of surcharge revenue received by the municipality that may
3 be utilized for the hiring and retention of employees of the police and
4 fire departments.¹

5 d. As used in this section:

6 ¹["Hotel" means a building or a portion of a building that is
7 regularly used and kept open for the lodging of guests and includes a
8 hotel, motel, inn, and rooming or boarding house, whether or not
9 meals are served.]¹

10 "Occupied room" means a room or rooms of any kind in any part
11 of a hotel, other than a place of assembly, that is used or possessed by
12 a guest or guests overnight or for a portion of a day, whether or not for
13 consideration.

14 ¹["Qualified municipality" means a municipality in which the
15 provisions of P.L.1947, c.71 (C.40:48-8.15 et seq.) are operative on
16 the date of enactment of P.L. , c. (pending before the Legislature as
17 this bill).]¹

18 "Public safety services" means the hiring, retention, and training of
19 and equipment for employees of the police and fire departments ¹, and
20 capital improvements benefitting the police and fire departments,¹ in
21 ¹[a qualified] the¹ municipality ¹authorized to receive surcharges
22 pursuant to subsection a. of this section¹.

23
24 2. This act shall take effect on the first day of the second month
25 next following the date of enactment ¹[and shall expire two years
26 thereafter]¹.