

P.L. 2021, CHAPTER 267, *approved November 8, 2021*
Senate, No. 1010 (*First Reprint*)

1 **AN ACT** concerning the acquisition of alternative fuel automotive
2 vehicles and amending N.J.S.40A:2-22.

3
4 **BE IT ENACTED** *by the Senate and General Assembly of the State*
5 *of New Jersey:*

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7 1. N.J.S.40A:2-22 is amended to read as follows:

8 40A:2-22. The governing body of the local unit shall determine
9 the period of usefulness of any purpose according to its reasonable life
10 computed from the date of the bonds, which period shall not be greater
11 than the following:

12 a. Buildings and structures.

13 1. Bridges, including retaining walls and approaches, or
14 permanent structures of brick, stone, concrete or metal, or similar
15 durable construction, 30 years.

16 2. Buildings, including the original furnishings and equipment
17 therefor:

18 Class A: A building, of which all walls, floors, partitions, stairs
19 and roof are wholly of incombustible material, except the window
20 frames, doors, top flooring and wooden handrails on the stairs, 40
21 years;

22 Class B: A building, the outer walls of which are wholly of
23 incombustible material, except the window frames and doors, 30
24 years;

25 Class C: A building which does not meet the requirements of
26 Class A or Class B, 20 years.

27 3. Buildings or structures acquired substantially reconstructed or
28 additions thereto, one-half the period fixed in this subsection for such
29 buildings or structures.

30 4. Additional furnishings, five years.

31 b. Marine improvements.

32 1. Harbor improvements, docks or marine terminals, 40 years.

33 2. Dikes, bulkheads, jetties or similar devices of stone, concrete
34 or metal, 15 years; of wood or partly of wood, 10 years.

35 c. Additional equipment and machinery.

36 1. Additional or replacement equipment and machinery, 15 years.

37 2. Voting machines, 15 years.

38 3. Information technology and telecommunications equipment, 7
39 years, except that for items with a unit cost of less than \$5,000, 5
40 years.

41 d. Real property.

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 floor amendments adopted June 21, 2021.

- 1 1. Acquisition for any public purpose of lands or riparian rights,
2 or both, and the original dredging, grading, draining or planting
3 thereof, 40 years.
- 4 2. Improvement of airport, cemetery, golf course, park,
5 playground, 15 years.
- 6 3. Stadia of concrete or other incombustible materials, 20 years.
- 7 e. Streets or thoroughfares.
- 8 1. Elimination of grade crossings, 35 years.
- 9 2. Streets or roads:
 - 10 Class A: Rigid pavement. A pavement of not less than eight
11 inches of cement concrete or a six-inch cement concrete base with not
12 less than three-inch bituminous concrete surface course, or equivalent
13 wearing surface, 20 years.
 - 14 Flexible pavement. A pavement not less than 10 inches in depth
15 consisting of five-inch macadam base, three-inch modified penetration
16 macadam and three-inch bituminous concrete surface course or other
17 pavements of equivalent strength, in accordance with the findings of
18 the American Association of State Highway Officials (AASHO) Road
19 Test, 20 years.
 - 20 Class B: Mixed surface-treated road. An eight-inch surface of
21 gravel, stone or other selected material under partial control mixed
22 with cement or lime and fly ash, six inches in compacted thickness
23 with bituminous surface treatment and cover, 10 years.
 - 24 Bituminous penetration road. A five-inch gravel or stone base
25 course and a three-inch course bound with a bituminous or equivalent
26 binder, 10 years.
 - 27 Class C: Mixed bituminous road. An eight-inch surface of gravel,
28 stone, or other selected material under partial control mixed with
29 bituminous material one inch or more in compacted thickness, five
30 years.
 - 31 Penetration macadam road. A road of sand, gravel or water-bound
32 macadam, or surfacing with penetration macadam, five years.
- 33 3. Sidewalks, curbs and gutters of stone, concrete or brick, 10
34 years.
- 35 The period of usefulness in this subsection shall apply to
36 construction and reconstruction of streets and thoroughfares.
- 37 f. Utilities and municipal systems.
 - 38 1. Sewerage system, whether sanitary or storm water, water
39 supply or distribution system, 40 years.
 - 40 2. Electric light, power or gas systems, garbage, refuse or ashes
41 incinerator or disposal plant, 25 years.
 - 42 3. Communication and signal systems, 10 years.
 - 43 4. House connections to publicly-owned gas, water or sewerage
44 systems from the service main in the street to the curb or property lines
45 where not part of original installation, five years.
 - 46 5. House connections to publicly-owned water systems, from the
47 distribution main onto privately-owned real property and into the
48 privately-owned structure, for the purpose of replacing lead-

1 contaminated house connections, so long as the project is (a)
2 undertaken as an environmental infrastructure project, as defined
3 under section 3 of P.L.1985, c.334 (C.58:11B-3), and (b) funded either
4 by loans from the New Jersey Infrastructure Bank, created pursuant to
5 section 4 of P.L.1985, c.334 (C.58:11B-4), or by loans issued through
6 the Department of Environmental Protection, 30 years.

7 g. Vehicles and apparatus.

8 1. Fire engines, apparatus and equipment, when purchased new,
9 but not fire equipment purchased separately, 10 years.

10 2. Automotive vehicles, including original apparatus and
11 equipment (other than passenger cars and station wagons), when
12 purchased new, five years.

13 3. Major repairs, reconditioning or overhaul of fire engines and
14 apparatus, ambulances, rescue vehicles, and similar public safety
15 vehicles (other than passenger cars and station wagons) which may
16 reasonably be expected to extend for at least five years the period of
17 usefulness thereof, five years.

18 4. Alternative fuel automotive vehicles, including but not limited
19 to, electric vehicles, plug-in hybrid vehicles, hydrogen fuel cell
20 vehicles, natural gas vehicles, and propane vehicles, when purchased
21 new, five years.

22 h. The closure of a sanitary landfill facility utilized, owned or
23 operated by a county or municipality, 15 years; provided that the
24 closure has been approved by the Board of Public Utilities and the
25 Department of Environmental Protection. For the purposes of this
26 subsection "closure" means all activities associated with the design,
27 purchase or construction of all measures required by the Department of
28 Environmental Protection, pursuant to law, in order to prevent,
29 minimize or monitor pollution or health hazards resulting from
30 sanitary landfill facilities subsequent to the termination of operations
31 at any portion thereof, including, but not necessarily limited to, the
32 costs of the placement of earthen or vegetative cover, and the
33 installation of methane gas vents or monitors and leachate monitoring
34 wells or collection systems at the site of any sanitary landfill facility.

35 i. (Deleted by amendment, P.L.2007, c.62.)

36 j. The prefunding of a claims account for environmental liability
37 claims by an environmental impairment liability insurance pool
38 pursuant to P.L.1993, c.269 (C.40A:10-38.1 et al.), 20 years.

39 k. As used in this section:

40 "Alternative fuel automotive vehicle" means any passenger car,
41 station wagon, or other motor vehicle that is not solely propelled by
42 gasoline or diesel fuel.

43 "Electric vehicle" means any passenger car, station wagon, or
44 other motor vehicle that is propelled solely by an electric motor or
45 energy storage device.

46 "Hydrogen fuel cell vehicle" means any passenger car, station
47 wagon, or other motor vehicle that is propelled by power derived from

1 one or more cells that convert chemical energy directly into electricity
2 by combining oxygen with hydrogen fuel.

3 ¹["Natural gas vehicle" means any passenger car, station wagon,
4 or other motor vehicle that is either propelled solely by natural gas or
5 by any mixture of natural gas and gasoline or diesel fuel.]"¹

6 "Plug-in hybrid vehicle" means any passenger car, station wagon,
7 or other motor vehicle that can be charged from a source of electricity
8 external to the vehicle through an electric plug, but which is not solely
9 powered by electricity.

10 ¹["Propane vehicle" means any passenger car, station wagon, or
11 other motor vehicle that is either propelled solely by liquefied
12 petroleum gas or by any mixture of liquefied petroleum gas and
13 gasoline or diesel fuel.]"¹

14 (cf: P.L.2018, c.114, s.4)

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16 2. This act shall take effect immediately.

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21 Permits counties and municipalities to bond for alternative fuel
22 vehicles.