CHAPTER 267

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

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

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

Maximum bond terms.

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

a. Buildings and structures.

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

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

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

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

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

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

- 4. Additional furnishings, five years.
- b. Marine improvements.
- 1. Harbor improvements, docks or marine terminals, 40 years.

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

- c. Additional equipment and machinery.
- 1. Additional or replacement equipment and machinery, 15 years.
- 2. Voting machines, 15 years.

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

d. Real property.

1. Acquisition for any public purpose of lands or riparian rights, or both, and the original dredging, grading, draining or planting thereof, 40 years.

- 2. Improvement of airport, cemetery, golf course, park, playground, 15 years.
- 3. Stadia of concrete or other incombustible materials, 20 years.
- e. Streets or thoroughfares.
- 1. Elimination of grade crossings, 35 years.
- 2. Streets or roads:

Class A: Rigid pavement. A pavement of not less than eight inches of cement concrete or a six-inch cement concrete base with not less than three-inch bituminous concrete surface course, or equivalent wearing surface, 20 years.

Flexible pavement. A pavement not less than 10 inches in depth consisting of five-inch macadam base, three-inch modified penetration macadam and three-inch bituminous concrete surface course or other pavements of equivalent strength, in accordance with the findings of the American Association of State Highway Officials (AASHO) Road Test, 20 years.

Class B: Mixed surface-treated road. An eight-inch surface of gravel, stone or other selected material under partial control mixed with cement or lime and fly ash, six inches in compacted thickness with bituminous surface treatment and cover, 10 years.

Bituminous penetration road. A five-inch gravel or stone base course and a three-inch course bound with a bituminous or equivalent binder, 10 years.

Class C: Mixed bituminous road. An eight-inch surface of gravel, stone, or other selected material under partial control mixed with bituminous material one inch or more in compacted thickness, five years.

Penetration macadam road. A road of sand, gravel or water-bound macadam, or surfacing with penetration macadam, five years.

3. Sidewalks, curbs and gutters of stone, concrete or brick, 10 years.

The period of usefulness in this subsection shall apply to construction and reconstruction of streets and thoroughfares.

f. Utilities and municipal systems.

1. Sewerage system, whether sanitary or storm water, water supply or distribution system, 40 years.

2. Electric light, power or gas systems, garbage, refuse or ashes incinerator or disposal plant, 25 years.

3. Communication and signal systems, 10 years.

4. Service connections to publicly-owned gas, water or sewerage systems from the service main in the street to the curb or property lines where not part of original installation, five years.

5. Service connections to publicly-owned water systems, from the distribution main onto privately-owned real property and into the privately-owned structure, for the purpose of replacing residential, commercial, and institutional lead service lines, 30 years.

g. Vehicles and apparatus.

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

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

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

4. Alternative fuel automotive vehicles, including but not limited to, electric vehicles, plugin hybrid vehicles, hydrogen fuel cell vehicles, natural gas vehicles, and propane vehicles, when purchased new, five years.

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

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

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

k. As used in this section:

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

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

"Hydrogen fuel cell vehicle" means any passenger car, station wagon, or other motor vehicle that is propelled by power derived from one or more cells that convert chemical energy directly into electricity by combining oxygen with hydrogen fuel.

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

2. This act shall take effect immediately.

Approved November 8, 2021.