

**STATEMENT TO**  
**SENATE, No. 3188**

with Senate Floor Amendments  
(Proposed by Senator POU)

ADOPTED: FEBRUARY 19, 2021

These floor amendments make the following changes to the bill:

- add a “findings and declarations” section to the bill to describe the intent and purpose of the Legislature, which is to authorize property tax reward programs as an incentive for shoppers to “shop locally” and support local businesses, particularly during the difficult times related to the COVID-19 pandemic, as well as to provide property tax relief;
- revise language regarding the operation of a property tax reward program;
- clarify that the authorization of a property tax reward program by the governing body of a municipality does not make the governing body liable in any manner for any action taken by, or omission of an action that should have been taken by, the reward program operator authorized by the governing body to administer the property tax reward program; and to also require that any financial irregularity committed by the operator in the administration of the program would be the sole responsibility of the operator;
- permit a business located outside a municipality in which a reward program is authorized to be a participating business;
- permit program operators, with the authorization of the municipal governing body, to enroll in a property tax reward program persons who are not property owners in the municipality, and to pay rewards earned directly to those persons at the end of the reward earning period;
- require the governing body of a municipality in which a reward program has been authorized to report any irregularity, financial or otherwise, that it believes has occurred in the operator’s administration of the program, to the Director of the Division of Local Government Services in the Department of Community Affairs, and to any other department or agency of State, county, or local government, as the governing body deems appropriate; and
- authorize the Director of the Division of Local Government Services to promulgate rules and regulations as may be necessary to effectuate the provisions of the bill.