

[First Reprint]

ASSEMBLY, No. 2237

STATE OF NEW JERSEY
220th LEGISLATURE

INTRODUCED FEBRUARY 7, 2022

Sponsored by:

Assemblywoman ANNETTE QUIJANO

District 20 (Union)

Assemblyman RAJ MUKHERJI

District 33 (Hudson)

SYNOPSIS

Modifies certain definitions related to transient accommodation taxes and fees

CURRENT VERSION OF TEXT

As reported by the Assembly Commerce and Economic Development Committee on December 11, 2023, with amendments.



1 AN ACT concerning transient accommodation taxes and fees,
2 amending various parts of the statutory law.

3

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

6

7 1. Section 84 of P.L.2015, c.19 (C.5:10A-84) is amended to
8 read as follows:

9 84. As used in sections 82 through 85 of P.L.2015, c.19
10 (C.5:10A-82 et seq.):

11 "Commission" means the New Jersey Sports and Exposition
12 Authority, which may be referred to as the "Meadowlands Regional
13 Commission," as established by section 6 of P.L.2015, c.19
14 (C.5:10A-6).

15 "Constituent municipality" means any of the following
16 municipalities: Carlstadt, East Rutherford, Little Ferry, Lyndhurst,
17 Moonachie, North Arlington, Ridgefield, Rutherford, South
18 Hackensack, and Teterboro in Bergen county; and Jersey City,
19 Kearny, North Bergen, and Secaucus in Hudson county.

20 "Meadowlands district" means the Hackensack Meadowlands
21 District, the area delineated within section 5 of P.L.2015, c.19
22 (C.5:10A-5).

23 "Obtained through a transient space marketplace" means **[that**
24 **payment for]** ¹that¹ the ¹rental of the¹ accommodation is **[made]**
25 ¹**[accepted]** ¹arranged¹ through a means provided by the
26 marketplace or travel agency, **[either directly or indirectly,**
27 **regardless of which person or entity receives the payment, and**
28 **where the contracting for the accommodation is made through the**
29 **marketplace or travel agency]** regardless of whether payment for
30 the accommodation is made through a means provided by the
31 marketplace or travel agency.

32 "Professionally managed unit" means a room, group of rooms, or
33 other living or sleeping space for the lodging of occupants in the
34 State, that is offered for rent as a rental unit that does not share any
35 living or sleeping space with any other rental unit, and that is
36 directly or indirectly owned or controlled by a person offering for
37 rent two or more other units during the calendar year.

38 "Public venue" means any place located within the Meadowlands
39 district, whether publicly or privately owned, where any facilities
40 for entertainment, amusement, or sports are provided, but shall not
41 include a movie theater.

42 "Public event" means any spectator sporting event, trade show,
43 exposition, concert, amusement, or other event open to the public
44 that takes place at a public venue, but shall not include a major
45 league football game.

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 ACE committee amendments adopted December 11, 2023.

1 "Residence" means a house, condominium, or other residential
2 dwelling unit in a building or structure or part of a building or
3 structure that is designed, constructed, leased, rented, let or hired
4 out, or otherwise made available for use as a residence.

5 "Transient accommodation" means a room, group of rooms, or
6 other living or sleeping space for the lodging of occupants,
7 including but not limited to residences or buildings used as
8 residences, that is obtained through a transient space marketplace or
9 is a professionally managed unit. "Transient accommodation" does
10 not include: a hotel or hotel room; a room, group of rooms, or other
11 living or sleeping space used as a place of assembly; a dormitory or
12 other similar residential facility of an elementary or secondary
13 school or a college or university; a hospital, nursing home, or other
14 similar residential facility of a provider of services for the care,
15 support and treatment of individuals that is licensed by the State; a
16 campsite, cabin, lean-to, or other similar residential facility of a
17 campground or an adult or youth camp; a furnished or unfurnished
18 private residential property, including but not limited to
19 condominiums, bungalows, single-family homes and similar living
20 units, where no maid service, room service, linen changing service
21 or other common hotel services are made available by the lessor and
22 where the keys to the furnished or unfurnished private residential
23 property, whether a physical key, access to a keyless locking
24 mechanism, or other means of physical ingress to the furnished or
25 unfurnished private residential property, are provided to the lessee
26 at the location of an offsite real estate broker licensed by the New
27 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or
28 leases of real property with a term of at least 90 consecutive days.

29 "Transient space marketplace" means a marketplace or travel
30 agency **【through which a person may】** that, in exchange for a fee,
31 allows a person to offer transient accommodations to customers and
32 through which customers may arrange for occupancies of transient
33 accommodations. "Transient space marketplace" does not include a
34 marketplace or travel agency that exclusively offers transient
35 accommodations in the State owned by the owner of the
36 marketplace or travel agency.

37 (cf: P.L.2019, c.235, s.1)

38

39 2. Section 3 of P.L.2007, c.30 (C.34:1B-192) is amended to
40 read as follows:

41 3. As used in this act:

42 "Authority" means the New Jersey Economic Development
43 Authority established pursuant to P.L.1974, c.80 (C.34:1B-1 et
44 seq.).

45 "Developer" means any person or entity, whether public or
46 private, including a State entity, that proposes to undertake a project
47 pursuant to a development agreement.

1 "District" or "sports and entertainment district" means a
2 geographic area which includes a project as set forth in the
3 ordinance pursuant to section 4 of P.L.2007, c.30 (C.34:1B-193).

4 "Eligible municipality" means a municipality: (1) in which is
5 located part of an urban enterprise zone that has been designated
6 pursuant to P.L.1983, c.303 (C.52:27H-60 et seq.) or any
7 supplement thereto; and (2) which has a population greater than
8 25,000 and less than 29,000 according to the latest federal decennial
9 census in a county of the third class with a population density
10 greater than 295 and less than 304 persons per square mile
11 according to the latest federal decennial census.

12 "Infrastructure improvements" means the construction or
13 rehabilitation of any street, highway, utility, transportation or
14 parking facilities, or other similar improvements; the acquisition of
15 any interest in land as necessary or convenient for the acquisition of
16 any right-of-way or other easement for the purpose of constructing
17 infrastructure improvements; the acquisition, construction or
18 reconstruction of land and site improvements, including demolition,
19 clearance, removal, construction, reconstruction, fill, environmental
20 enhancement or abatement, or other site preparation for
21 development of a sports and entertainment district.

22 "Obtained through a transient space marketplace" means **[that**
23 **payment for]** ¹that¹ the ¹rental of the¹ accommodation is **[made]**
24 ¹**[accepted]** arranged¹ through a means provided by the
25 marketplace or travel agency, **[either directly or indirectly,**
26 **regardless of which person or entity receives the payment, and**
27 **where the contracting for the accommodation is made through the**
28 **marketplace or travel agency]** regardless of whether payment for
29 the accommodation is made through a means provided by the
30 marketplace or travel agency.

31 "Professionally managed unit" means a room, group of rooms, or
32 other living or sleeping space for the lodging of occupants in the
33 State, that is offered for rent as a rental unit that does not share any
34 living or sleeping space with any other rental unit, and that is
35 directly or indirectly owned or controlled by a person offering for
36 rent two or more other units during the calendar year.

37 "Project" means a sports and entertainment facility and may
38 include infrastructure improvements that are associated with the
39 sports and entertainment facility.

40 "Project cost" means the cost of a project, including the
41 financing, acquisition, development, construction, redevelopment,
42 rehabilitation, reconstruction and improvement costs thereof,
43 financing costs and the administrative costs, including any
44 administrative costs of the authority if bonds are issued pursuant to
45 section 16 of P.L.2007, c.30 (C.34:1B-205) and incurred in
46 connection with a sports and entertainment facility which is
47 financed, in whole or in part, by the revenues dedicated by a

1 municipality to a project as authorized pursuant to section 5 of
2 P.L.2007, c.30 (C.34:1B-194).

3 "Residence" means a house, condominium, or other residential
4 dwelling unit in a building or structure or part of a building or
5 structure that is designed, constructed, leased, rented, let or hired
6 out, or otherwise made available for use as a residence.

7 "Sports and entertainment facility" means any privately or
8 publicly owned or operated facility located in a sports and
9 entertainment district that is used primarily for sports contests,
10 entertainment, or both, such as a theater, stadium, museum, arena,
11 automobile racetrack, or other place where performances, concerts,
12 exhibits, games or contests are held.

13 "State Treasurer" or "treasurer" means the treasurer of the State
14 of New Jersey.

15 "Transient accommodation" means a room, group of rooms, or
16 other living or sleeping space for the lodging of occupants,
17 including but not limited to residences or buildings used as
18 residences, that is obtained through a transient space marketplace or
19 is a professionally managed unit. "Transient accommodation" does
20 not include: a hotel or hotel room; a room, group of rooms, or other
21 living or sleeping space used as a place of assembly; a dormitory or
22 other similar residential facility of an elementary or secondary
23 school or a college or university; a hospital, nursing home, or other
24 similar residential facility of a provider of services for the care,
25 support and treatment of individuals that is licensed by the State; a
26 campsite, cabin, lean-to, or other similar residential facility of a
27 campground or an adult or youth camp; a furnished or unfurnished
28 private residential property, including but not limited to
29 condominiums, bungalows, single-family homes and similar living
30 units, where no maid service, room service, linen changing service
31 or other common hotel services are made available by the lessor and
32 where the keys to the furnished or unfurnished private residential
33 property, whether a physical key, access to a keyless locking
34 mechanism, or other means of physical ingress to the furnished or
35 unfurnished private residential property, are provided to the lessee
36 at the location of an offsite real estate broker licensed by the New
37 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or
38 leases of real property with a term of at least 90 consecutive days.

39 "Transient space marketplace" means a marketplace or travel
40 agency **【through which a person may】** that, in exchange for a fee,
41 allows a person to offer transient accommodations to customers and
42 through which customers may arrange for occupancies of transient
43 accommodations. "Transient space marketplace" does not include a
44 marketplace or travel agency that exclusively offers transient
45 accommodations in the State owned by the owner of the
46 marketplace or travel agency.

47 (cf: P.L.2019, c.235, s.3)

1 3. Section 2 of P.L.1947, c.71 (C.40:48-8.16) is amended to
2 read as follows:

3 2. As used in this act:

4 "Retail sale" or "sale at retail" means and includes:

5 (1) Any sale in the ordinary course of business for consumption
6 of whiskey, beer or other alcoholic beverages by the drink in
7 restaurants, cafes, bars, hotels and other similar establishments;

8 (2) Any cover charge, minimum charge, entertainment, or other
9 similar charge made to any patron of any restaurant, cafe, bar, hotel
10 or other similar establishment;

11 (3) The hiring, with or without service, of any room in any
12 hotel, transient accommodation, inn, rooming or boarding house;

13 (4) The hiring of any rolling chair, beach chair or cabana; and

14 (5) The granting or sale of any ticket, license or permit for
15 admission to any theatre, moving picture exhibition or show, pier,
16 exhibition, or place of amusement, except charges for admission to
17 boxing, wrestling, kick boxing or combative sports events, matches,
18 or exhibitions, which charges are taxed pursuant to section 20 of
19 P.L.1985, c.83 (C.5:2A-20).

20 "Vendor" means any person selling or hiring property or services
21 to another person upon the receipts from which a tax is imposed.

22 "Obtained through a transient space marketplace" means **[that**
23 **payment for]** ¹that¹ the ¹rental of the¹ accommodation is **[made]**
24 ¹**[accepted]** arranged¹ through a means provided by the
25 marketplace or travel agency, **[either directly or indirectly,**
26 **regardless of which person or entity receives the payment, and**
27 **where the contracting for the accommodation is made through the**
28 **marketplace or travel agency]** regardless of whether payment for
29 the accommodation is made through a means provided by the
30 marketplace or travel agency.

31 "Professionally managed unit" means a room, group of rooms, or
32 other living or sleeping space for the lodging of occupants in the
33 State, that is offered for rent as a rental unit that does not share any
34 living or sleeping space with any other rental unit, and that is
35 directly or indirectly owned or controlled by a person offering for
36 rent two or more other units during the calendar year.

37 "Purchaser" means any person purchasing or hiring property or
38 services from another person, the receipts from which are taxable.

39 "Residence" means a house, condominium, or other residential
40 dwelling unit in a building or structure or part of a building or
41 structure that is designed, constructed, leased, rented, let or hired
42 out, or otherwise made available for use as a residence.

43 "Transient accommodation" means a room, group of rooms, or
44 other living or sleeping space for the lodging of occupants,
45 including but not limited to residences or buildings used as
46 residences, that is obtained through a transient space marketplace or
47 is a professionally managed unit. "Transient accommodation" does
48 not include: a hotel or hotel room; a room, group of rooms, or other

1 living or sleeping space used as a place of assembly; a dormitory or
2 other similar residential facility of an elementary or secondary
3 school or a college or university; a hospital, nursing home, or other
4 similar residential facility of a provider of services for the care,
5 support and treatment of individuals that is licensed by the State; a
6 campsite, cabin, lean-to, or other similar residential facility of a
7 campground or an adult or youth camp; a furnished or unfurnished
8 private residential property, including but not limited to
9 condominiums, bungalows, single-family homes and similar living
10 units, where no maid service, room service, linen changing service
11 or other common hotel services are made available by the lessor and
12 where the keys to the furnished or unfurnished private residential
13 property, whether a physical key, access to a keyless locking
14 mechanism, or other means of physical ingress to the furnished or
15 unfurnished private residential property, are provided to the lessee
16 at the location of an offsite real estate broker licensed by the New
17 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or
18 leases of real property with a term of at least 90 consecutive days.

19 "Transient space marketplace" means a marketplace or travel
20 agency **【through which a person may】** that, in exchange for a fee,
21 allows a person to offer transient accommodations to customers and
22 through which customers may arrange for occupancies of transient
23 accommodations. "Transient space marketplace" does not include a
24 marketplace or travel agency that exclusively offers transient
25 accommodations in the State owned by the owner of the
26 marketplace or travel agency.

27 (cf: P.L.2019, c.235, s.5)

28

29 4. Section 1 of P.L.1991, c.376 (C.40:48-8.45) is amended to
30 read as follows:

31 1. As used in this act:

32 a. "Convention center operating authority" means, in the case
33 of any eligible municipality, the public authority or other
34 governmental entity empowered to operate convention hall and the
35 convention center facilities in the eligible municipality.

36 b. "Director" means the Director of the Division of Taxation in
37 the Department of the Treasury.

38 c. "Eligible municipality" means any municipality in which any
39 portion of the proceeds of a retail sales tax levied by ordinance
40 adopted by the municipality pursuant to section 1 of P.L.1947, c.71
41 (C.40:48-8.15) is applied as authorized by law to the payment of
42 costs of convention center facilities located in the municipality.

43 d. "Hotel" means a building or a portion of a building which is
44 regularly used and kept open as such for the lodging of guests.
45 "Hotel" includes an apartment hotel, a motel, inn, and rooming or
46 boarding house or club, whether or not meals are served, but does
47 not include a transient accommodation.

- 1 e. "Obtained through a transient space marketplace" means
2 ~~that payment for~~ ^{that} the ^{rental of the} accommodation is
3 ~~made~~ ^{accepted} ^{arranged} through a means provided by the
4 marketplace or travel agency, ~~either directly or indirectly,~~
5 regardless of which person or entity receives the payment, and
6 where the contracting for the accommodation is made through the
7 marketplace or travel agency] regardless of whether payment for
8 the accommodation is made through a means provided by the
9 marketplace or travel agency.
- 10 f. "Occupied room" means a room or rooms of any kind in any
11 part of a hotel or transient accommodation, other than a place of
12 assembly, which is used or possessed by a guest or guests, whether
13 or not for consideration.
- 14 g. "Professionally managed unit" means a room, group of
15 rooms, or other living or sleeping space for the lodging of
16 occupants in the State, that is offered for rent as a rental unit that
17 does not share any living or sleeping space with any other rental
18 unit, and that is directly or indirectly owned or controlled by a
19 person offering for rent two or more other units during the calendar
20 year.
- 21 h. "Residence" means a house, condominium, or other
22 residential dwelling unit in a building or structure or part of a
23 building or structure that is designed, constructed, leased, rented, let
24 or hired out, or otherwise made available for use as a residence.
- 25 i. "Transient accommodation" means a room, group of rooms,
26 or other living or sleeping space for the lodging of occupants,
27 including but not limited to residences or buildings used as
28 residences, that is obtained through a transient space marketplace or
29 is a professionally managed unit. "Transient accommodation" does
30 not include: a hotel or hotel room; a room, group of rooms, or other
31 living or sleeping space used as a place of assembly; a dormitory or
32 other similar residential facility of an elementary or secondary
33 school or a college or university; a hospital, nursing home, or other
34 similar residential facility of a provider of services for the care,
35 support and treatment of individuals that is licensed by the State; a
36 campsite, cabin, lean-to, or other similar residential facility of a
37 campground or an adult or youth camp; a furnished or unfurnished
38 private residential property, including but not limited to
39 condominiums, bungalows, single-family homes and similar living
40 units, where no maid service, room service, linen changing service
41 or other common hotel services are made available by the lessor and
42 where the keys to the furnished or unfurnished private residential
43 property, whether a physical key, access to a keyless locking
44 mechanism, or other means of physical ingress to the furnished or
45 unfurnished private residential property, are provided to the lessee
46 at the location of an offsite real estate broker licensed by the New
47 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or
48 leases of real property with a term of at least 90 consecutive days.

1 j. "Transient space marketplace" means a marketplace or travel
2 agency **【through which a person may】** that, in exchange for a fee,
3 allows a person to offer transient accommodations to customers and
4 through which customers may arrange for occupancies of transient
5 accommodations. "Transient space marketplace" does not include a
6 marketplace or travel agency that exclusively offers transient
7 accommodations in the State owned by the owner of the
8 marketplace or travel agency.

9 (cf: P.L.2019, c.235, s.6)

10

11 5. Section 2 of P.L.1981, c.77 (C.40:48E-2) is amended to read
12 as follows:

13 2. As used in this act "hotel" means a building or portion of a
14 building which is regularly used and kept open as such for the
15 lodging of guests. "Hotel" includes an apartment hotel, a motel, inn,
16 and rooming or boarding house or club, whether or not meals are
17 served, but does not include a transient accommodation.

18 "Obtained through a transient space marketplace" means **【that**
19 **payment for】** ¹that the ¹rental of the accommodation is **【made】**
20 **【accepted】** arranged¹ through a means provided by the
21 marketplace or travel agency, **【either directly or indirectly,**
22 **regardless of which person or entity receives the payment, and**
23 **where the contracting for the accommodation is made through the**
24 **marketplace or travel agency】** regardless of whether payment for
25 the accommodation is made through a means provided by the
26 marketplace or travel agency.

27 "Professionally managed unit" means a room, group of rooms, or
28 other living or sleeping space for the lodging of occupants in the
29 State, that is offered for rent as a rental unit that does not share any
30 living or sleeping space with any other rental unit, and that is
31 directly or indirectly owned or controlled by a person offering for
32 rent two or more other units during the calendar year.

33 "Residence" means a house, condominium, or other residential
34 dwelling unit in a building or structure or part of a building or
35 structure that is designed, constructed, leased, rented, let or hired
36 out, or otherwise made available for use as a residence.

37 "Transient accommodation" means a room, group of rooms, or
38 other living or sleeping space for the lodging of occupants,
39 including but not limited to residences or buildings used as
40 residences, that is obtained through a transient space marketplace or
41 is a professionally managed unit. "Transient accommodation" does
42 not include: a hotel or hotel room; a room, group of rooms, or other
43 living or sleeping space used as a place of assembly; a dormitory or
44 other similar residential facility of an elementary or secondary
45 school or a college or university; a hospital, nursing home, or other
46 similar residential facility of a provider of services for the care,
47 support and treatment of individuals that is licensed by the State; a
48 campsite, cabin, lean-to, or other similar residential facility of a

1 campground or an adult or youth camp; a furnished or unfurnished
2 private residential property, including but not limited to
3 condominiums, bungalows, single-family homes and similar living
4 units, where no maid service, room service, linen changing service
5 or other common hotel services are made available by the lessor and
6 where the keys to the furnished or unfurnished private residential
7 property, whether a physical key, access to a keyless locking
8 mechanism, or other means of physical ingress to the furnished or
9 unfurnished private residential property, are provided to the lessee
10 at the location of an offsite real estate broker licensed by the New
11 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or
12 leases of real property with a term of at least 90 consecutive days.

13 "Transient space marketplace" means a marketplace or travel
14 agency **【through which a person may】** that, in exchange for a fee,
15 allows a person to offer transient accommodations to customers and
16 through which customers may arrange for occupancies of transient
17 accommodations. "Transient space marketplace" does not include a
18 marketplace or travel agency that exclusively offers transient
19 accommodations in the State owned by the owner of the
20 marketplace or travel agency.

21 (cf: P.L.2019, c.235, s.8)

22

23 6. Section 3 of P.L.1992, c.165 (C.40:54D-3) is amended to
24 read as follows:

25 3. As used in this act:

26 "Authority" means a tourism improvement and development
27 authority created pursuant to section 18 of this act, P.L.1992, c.165
28 (C.40:54D-18).

29 "Beach operation offset payment " means a payment made by an
30 authority to municipalities in its district for tourism development
31 activities related to operating and maintaining public beaches within
32 a zone to seaward of a line of demarcation located not more than
33 1,000 feet from the mean high water line.

34 "Bond" means any bond or note issued by an authority pursuant
35 to the provisions of this act.

36 "Commissioner" means the Commissioner of the Department of
37 Commerce and Economic Development.

38 "Construction" means the planning, designing, construction,
39 reconstruction, rehabilitation, replacement, repair, extension,
40 enlargement, improvement and betterment of a project, and includes
41 the demolition, clearance and removal of buildings or structures on
42 land acquired, held, leased or used for a project.

43 "Convention center facility" means any convention hall or center
44 or like structure or building, and shall include all facilities,
45 including commercial, office, community service, parking facilities
46 and all property rights, easements and interests, and other facilities
47 constructed for the accommodation and entertainment of tourists
48 and visitors, constructed in conjunction with a convention center

1 facility and forming reasonable appurtenances thereto but does not
2 mean the Wildwood convention center facility as defined in this
3 section.

4 "Tourism project" means the convention center facility or
5 outdoor special events arena, or both, located in the territorial limits
6 of the district, and any costs associated therewith but does not mean
7 the Wildwood convention center facility as defined in this section.

8 "Cost" means all or any part of the expenses incurred in
9 connection with the acquisition, construction and maintenance of
10 any real property, lands, structures, real or personal property rights,
11 rights-of-way, franchises, easements, and interests acquired or used
12 for a project; any financing charges and reserves for the payment of
13 principal and interest on bonds or notes; the expenses of
14 engineering, appraisal, architectural, accounting, financial and legal
15 services; and other expenses as may be necessary or incident to the
16 acquisition, construction and maintenance of a project, the
17 financing thereof and the placing of the project into operation.

18 "County" means a county of the sixth class.

19 "Director" means the Director of the Division of Taxation in the
20 Department of the Treasury.

21 "Fund" means a Reserve Fund created pursuant to section 13 of
22 P.L.1992, c.165 (C.40:54D-13).

23 "Outdoor special events arena" means a facility or structure for
24 the holding outdoors of public events, entertainments, sporting
25 events, concerts or similar activities, and shall include all facilities,
26 property rights and interests, and all appurtenances reasonably
27 related thereto, constructed for the accommodation and
28 entertainment of tourists and visitors.

29 "Participant amusement" means a sporting activity or amusement
30 the charge for which is exempt from taxation under the "Sales and
31 Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.) by virtue of the
32 participation of the patron in the activity or amusement, such as
33 bowling alleys, swimming pools, water slides, miniature golf,
34 boardwalk or carnival games and amusements, baseball batting
35 cages, tennis courts, and fishing and sightseeing boats.

36 "Predominantly tourism related retail receipts" means:

37 a. The rent for every occupancy of a room or rooms in a hotel
38 or transient accommodation subject to taxation pursuant to
39 subsection (d) of section 3 of the "Sales and Use Tax Act,"
40 P.L.1966, c.30 (C.54:32B-3);

41 b. Receipts from the sale of food and drink in or by restaurants,
42 taverns, or other establishments in the district, or by caterers,
43 including in the amount of such receipt any cover, minimum,
44 entertainment or other charge made to patrons or customers, subject
45 to taxation pursuant to subsection (c) of section 3 of the "Sales and
46 Use Tax Act," P.L.1966, c.30 (C.54:32B-3) but excluding receipts
47 from sales of food and beverages sold through coin operated
48 vending machines; and

1 c. Admissions charges to or the use of any place of amusement
2 or of any roof garden, cabaret or similar place, subject to taxation
3 pursuant to subsection (e) of section 3 of the "Sales and Use Tax
4 Act," P.L.1966, c.30 (C.54:32B-3).

5 "Obtained through a transient space marketplace" means [that
6 payment for] ¹that¹ the ¹rental of the¹ accommodation is [made]
7 ¹[accepted] ¹arranged¹ through a means provided by the
8 marketplace or travel agency, [either directly or indirectly,
9 regardless of which person or entity receives the payment, and
10 where the contracting for the accommodation is made through the
11 marketplace or travel agency] regardless of whether payment for
12 the accommodation is made through a means provided by the
13 marketplace or travel agency.

14 "Professionally managed unit" means a room, group of rooms, or
15 other living or sleeping space for the lodging of occupants in the
16 State, that is offered for rent as a rental unit that does not share any
17 living or sleeping space with any other rental unit, and that is
18 directly or indirectly owned or controlled by a person offering for
19 rent two or more other units during the calendar year.

20 "Purchaser" means any person purchasing or hiring property or
21 services from another person, the receipts or charges from which
22 are taxable by an ordinance authorized under P.L.1992, c.165
23 (C.40:54D-1 et seq.).

24 "Residence" means a house, condominium, or other residential
25 dwelling unit in a building or structure or part of a building or
26 structure that is designed, constructed, leased, rented, let or hired
27 out, or otherwise made available for use as a residence.

28 "Sports authority" means the New Jersey Sports and Exposition
29 Authority established pursuant to P.L.1971, c.137 (C.5:10-1 et
30 seq.).

31 "Tourism" means activities involved in providing and marketing
32 services and products, including accommodations, for nonresidents
33 and residents who travel to and in New Jersey for recreation and
34 pleasure.

35 "Tourism assessment" means an assessment on the rent for every
36 occupancy of a room or rooms in a hotel or transient
37 accommodation subject to taxation pursuant to subsection (d) of
38 section 3 of the "Sales and Use Tax Act," P.L.1966, c.30
39 (C.54:32B-3).

40 "Tourism development activities" include operations of the
41 authority to carry out its statutory duty to promote, advertise and
42 market the district, including making beach operation offset
43 payments.

44 "Tourism development fee" means a fee imposed by ordinance
45 pursuant to section 15 of P.L.1992, c.165 (C.40:54D-15).

46 "Tourism improvement and development district" or "district"
47 means an area within two or more contiguous municipalities within
48 a county of the sixth class established pursuant to ordinance enacted

1 by those municipalities, for the purposes of promoting the
2 acquisition, construction, maintenance, operation and support of a
3 tourism project, and to devote the revenue and the proceeds from
4 taxes upon predominantly tourism related retail receipts and from
5 tourism development fees to the purposes as herein defined.

6 "Tourist industry" means the industry consisting of private and
7 public organizations which directly or indirectly provide services
8 and products to nonresidents and residents who travel to and in New
9 Jersey for recreation and pleasure.

10 "Tourism lodging" means any dwelling unit, other than a
11 dwelling unit in a hotel the rent for which is subject to taxation
12 under the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et
13 seq.), regardless of the form of ownership of the unit, rented with or
14 without a lease, whether rented by the owner or by an agent for the
15 owner.

16 "Transient accommodation" means a room, group of rooms, or
17 other living or sleeping space for the lodging of occupants,
18 including but not limited to residences or buildings used as
19 residences, that is obtained through a transient space marketplace or
20 is a professionally managed unit. "Transient accommodation" does
21 not include: a hotel or hotel room; a room, group of rooms, or other
22 living or sleeping space used as a place of assembly; a dormitory or
23 other similar residential facility of an elementary or secondary
24 school or a college or university; a hospital, nursing home, or other
25 similar residential facility of a provider of services for the care,
26 support and treatment of individuals that is licensed by the State; a
27 campsite, cabin, lean-to, or other similar residential facility of a
28 campground or an adult or youth camp; a furnished or unfurnished
29 private residential property, including but not limited to
30 condominiums, bungalows, single-family homes and similar living
31 units, where no maid service, room service, linen changing service
32 or other common hotel services are made available by the lessor and
33 where the keys to the furnished or unfurnished private residential
34 property, whether a physical key, access to a keyless locking
35 mechanism, or other means of physical ingress to the furnished or
36 unfurnished private residential property, are provided to the lessee
37 at the location of an offsite real estate broker licensed by the New
38 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or
39 leases of real property with a term of at least 90 consecutive days.

40 "Transient space marketplace" means a marketplace or travel
41 agency **【through which a person may】** that, in exchange for a fee,
42 allows a person to offer transient accommodations to customers and
43 through which customers may arrange for occupancies of transient
44 accommodations. "Transient space marketplace" does not include a
45 marketplace or travel agency that exclusively offers transient
46 accommodations in the State owned by the owner of the
47 marketplace or travel agency.

1 "Vendor" means a person selling or hiring property or services to
2 another person, the receipts or charges from which are taxable by an
3 ordinance authorized under P.L.1992, c.165 (C.40:54D-1 et seq.).

4 "Wildwood convention center facility" means the project
5 authorized by paragraph (12) of subsection a. of section 6 of
6 P.L.1971, c.137 (C.5:10-6).
7 (cf: P.L.2019, c.235, s.11)
8

9 7. Section 2 of P.L.1966, c.30 (C.54:32B-2) is amended to read
10 as follows:

11 2. Unless the context in which they occur requires otherwise,
12 the following terms when used in this act shall mean:

13 (a) "Person" includes an individual, trust, partnership, limited
14 partnership, limited liability company, society, association, joint
15 stock company, corporation, public corporation or public authority,
16 estate, receiver, trustee, assignee, referee, fiduciary and any other
17 legal entity.

18 (b) "Purchase at retail" means a purchase by any person at a
19 retail sale.

20 (c) "Purchaser" means a person to whom a sale of personal
21 property is made or to whom a service is furnished.

22 (d) "Receipt" means the amount of the sales price of any
23 tangible personal property, specified digital product or service
24 taxable under this act.

25 (e) "Retail sale" means any sale, lease, or rental for any purpose,
26 other than for resale, sublease, or subrent.

27 (1) For the purposes of this act a sale is for "resale, sublease, or
28 subrent" if it is a sale (A) for resale either as such or as converted
29 into or as a component part of a product produced for sale by the
30 purchaser, including the conversion of natural gas into another
31 intermediate or end product, other than electricity or thermal
32 energy, produced for sale by the purchaser, (B) for use by that
33 person in performing the services subject to tax under subsection
34 (b) of section 3 where the property so sold becomes a physical
35 component part of the property upon which the services are
36 performed or where the property so sold is later actually transferred
37 to the purchaser of the service in conjunction with the performance
38 of the service subject to tax, (C) of telecommunications service to a
39 telecommunications service provider for use as a component part of
40 telecommunications service provided to an ultimate customer, or
41 (D) to a person who receives by contract a product transferred
42 electronically for further commercial broadcast, rebroadcast,
43 transmission, retransmission, licensing, relicensing, distribution,
44 redistribution or exhibition of the product, in whole or in part, to
45 another person, other than rights to redistribute based on statutory
46 or common law doctrine such as fair use.

47 (2) For the purposes of this act, the term "retail sale" includes:
48 sales of tangible personal property to all contractors, subcontractors

1 or repairmen of materials and supplies for use by them in erecting
2 structures for others, or building on, or otherwise improving,
3 altering, or repairing real property of others.

4 (3) (Deleted by amendment, P.L.2005, c.126).

5 (4) The term "retail sale" does not include:

6 (A) Professional, insurance, or personal service transactions
7 which involve the transfer of tangible personal property as an
8 inconsequential element, for which no separate charges are made.

9 (B) The transfer of tangible personal property to a corporation,
10 solely in consideration for the issuance of its stock, pursuant to a
11 merger or consolidation effected under the laws of New Jersey or
12 any other jurisdiction.

13 (C) The distribution of property by a corporation to its
14 stockholders as a liquidating dividend.

15 (D) The distribution of property by a partnership to its partners
16 in whole or partial liquidation.

17 (E) The transfer of property to a corporation upon its
18 organization in consideration for the issuance of its stock.

19 (F) The contribution of property to a partnership in
20 consideration for a partnership interest therein.

21 (G) The sale of tangible personal property where the purpose of
22 the vendee is to hold the thing transferred as security for the
23 performance of an obligation of the seller.

24 (f) "Sale, selling or purchase" means any transfer of title or
25 possession or both, exchange or barter, rental, lease or license to
26 use or consume, conditional or otherwise, in any manner or by any
27 means whatsoever for a consideration, or any agreement therefor,
28 including the rendering of any service, taxable under this act, for a
29 consideration or any agreement therefor.

30 (g) "Tangible personal property" means personal property that
31 can be seen, weighed, measured, felt, or touched, or that is in any
32 other manner perceptible to the senses. "Tangible personal
33 property" includes electricity, water, gas, steam, and prewritten
34 computer software including prewritten computer software
35 delivered electronically.

36 (h) "Use" means the exercise of any right or power over tangible
37 personal property, specified digital products, services to property or
38 products, or services by the purchaser thereof and includes, but is
39 not limited to, the receiving, storage or any keeping or retention for
40 any length of time, withdrawal from storage, any distribution, any
41 installation, any affixation to real or personal property, or any
42 consumption of such property or products. Use also includes the
43 exercise of any right or power over intrastate or interstate
44 telecommunications and prepaid calling services. Use also includes
45 the exercise of any right or power over utility service. Use also
46 includes the derivation of a direct or indirect benefit from a service.

47 (i) "Seller" means a person making sales, leases or rentals of
48 personal property or services.

1 (1) The term "seller" includes:

2 (A) A person making sales, leases or rentals of tangible personal
3 property, specified digital products or services, the receipts from
4 which are taxed by this act;

5 (B) A person maintaining a place of business in the State or
6 having an agent maintaining a place of business in the State and
7 making sales, whether at such place of business or elsewhere, to
8 persons within the State of tangible personal property, specified
9 digital products or services, the use of which is taxed by this act;

10 (C) A person who solicits business either by employees,
11 independent contractors, agents or other representatives or by
12 distribution of catalogs or other advertising matter and by reason
13 thereof makes sales to persons within the State of tangible personal
14 property, specified digital products or services, the use of which is
15 taxed by this act.

16 A person making sales of tangible personal property, specified
17 digital products, or services taxable under the "Sales and Use Tax
18 Act," P.L.1966, c.30 (C.54:32B-1 et seq.) shall be presumed to be
19 soliciting business through an independent contractor or other
20 representative if the person making sales enters into an agreement
21 with an independent contractor having physical presence in this
22 State or other representative having physical presence in this State,
23 for a commission or other consideration, under which the
24 independent contractor or representative directly or indirectly refers
25 potential customers, whether by a link on an internet website or
26 otherwise, and the cumulative gross receipts from sales to
27 customers in this State who were referred by all independent
28 contractors or representatives that have this type of an agreement
29 with the person making sales are in excess of \$10,000 during the
30 preceding four quarterly periods ending on the last day of March,
31 June, September, and December. This presumption may be rebutted
32 by proof that the independent contractor or representative with
33 whom the person making sales has an agreement did not engage in
34 any solicitation in the State on behalf of the person that would
35 satisfy the nexus requirements of the United States Constitution
36 during the four quarterly periods in question. Nothing in this
37 subparagraph shall be construed to narrow the scope of the terms
38 independent contractor or other representative for purposes of any
39 other provision of the "Sales and Use Tax Act," P.L.1966, c.30
40 (C.54:32B-1 et seq.);

41 (D) Any other person making sales to persons within the State of
42 tangible personal property, specified digital products or services,
43 the use of which is taxed by this act, who may be authorized by the
44 director to collect the tax imposed by this act;

45 (E) The State of New Jersey, any of its agencies,
46 instrumentalities, public authorities, public corporations (including
47 a public corporation created pursuant to agreement or compact with

1 another state) or political subdivisions when such entity sells
2 services or property of a kind ordinarily sold by private persons;

3 (F) (Deleted by amendment, P.L.2005, c.126);

4 (G) A person who sells, stores, delivers or transports energy to
5 users or customers in this State whether by mains, lines or pipes
6 located within this State or by any other means of delivery;

7 (H) A person engaged in collecting charges in the nature of
8 initiation fees, membership fees or dues for access to or use of the
9 property or facilities of a health and fitness, athletic, sporting or
10 shopping club or organization;

11 (I) A person engaged in the business of parking, storing or
12 garaging motor vehicles;

13 (J) A person making sales, leases, or rentals of tangible personal
14 property, specified digital products, or taxable services who meets
15 the criteria set forth in paragraph (1) or (2) of section 1 of P.L.2018,
16 c.132 (C.54:32B-3.5); and

17 (K) A marketplace facilitator.

18 (2) In addition, when in the opinion of the director it is
19 necessary for the efficient administration of this act to treat any
20 salesman, representative, peddler or canvasser as the agent of the
21 seller, distributor, supervisor or employer under whom the agent
22 operates or from whom the agent obtains tangible personal property
23 or a specified digital product sold by the agent or for whom the
24 agent solicits business, the director may, in the director's discretion,
25 treat such agent as the seller jointly responsible with the agent's
26 principal, distributor, supervisor or employer for the collection and
27 payment over of the tax. A person is an agent of a seller in all
28 cases, but not limited to such cases, that: (A) the person and the
29 seller have the relationship of a "related person" described pursuant
30 to section 2 of P.L.1993, c.170 (C.54:10A-5.5); and (B) the seller
31 and the person use an identical or substantially similar name,
32 tradename, trademark, or goodwill, to develop, promote, or
33 maintain sales, or the person and the seller pay for each other's
34 services in whole or in part contingent upon the volume or value of
35 sales, or the person and the seller share a common business plan or
36 substantially coordinate their business plans, or the person provides
37 services to, or that inure to the benefit of, the seller related to
38 developing, promoting, or maintaining the seller's market.

39 (3) Notwithstanding any other provision of law or
40 administrative action to the contrary, transient space marketplaces
41 shall be required to collect and pay on behalf of persons engaged in
42 the business of providing transient accommodations located in this
43 State the tax for transactions obtained through the transient space
44 marketplace. For not less than four years following the end of the
45 calendar year in which the transaction occurred, the transient space
46 marketplace shall maintain the following data for those transactions
47 consummated through the transient space marketplace:

- 1 (A) The name of the person who provided the transient
2 accommodation;
- 3 (B) The name of the customer who procured occupancy of the
4 transient accommodation;
- 5 (C) The address, including any unit designation, of the transient
6 accommodation;
- 7 (D) The dates and nightly rates for which the consumer procured
8 occupancy of the transient accommodation;
- 9 (E) The municipal transient accommodation registration number,
10 if applicable;
- 11 (F) A statement as to whether such booking services will be
12 provided in connection with (i) short-term rental of the entirety of
13 such unit, (ii) short-term rental of part of such unit, but not the
14 entirety of such unit, and/or (iii) short-term rental of the entirety of
15 such unit, or part thereof, in which a non-short-term occupant will
16 continue to occupy such unit for the duration of such short-term
17 rental;
- 18 (G) The individualized name or number of each such
19 advertisement or listing connected to such unit and the uniform
20 resource locator (URL) for each such listing or advertisement,
21 where applicable; and
- 22 (H) Such other information as the Division of Taxation may by
23 rule require.
- 24 The Division of Taxation may audit transient space marketplaces
25 as necessary to ensure data accuracy and enforce tax compliance.
- 26 (j) "Hotel" means a building or portion of a building which is
27 regularly used and kept open as such for the lodging of guests.
28 "Hotel" includes an apartment hotel, a motel, inn, and rooming or
29 boarding house or club, whether or not meals are served, but does
30 not include a transient accommodation.
- 31 (k) "Occupancy" means the use or possession or the right to the
32 use or possession, of any room in a hotel or transient
33 accommodation.
- 34 (l) "Occupant" means a person who, for a consideration, uses,
35 possesses, or has the right to use or possess, any room in a hotel or
36 transient accommodation under any lease, concession, permit, right
37 of access, license to use or other agreement, or otherwise.
- 38 (m) "Permanent resident" means any occupant of any room or
39 rooms in a hotel or transient accommodation for at least 90
40 consecutive days shall be considered a permanent resident with
41 regard to the period of such occupancy.
- 42 (n) "Room" means any room or rooms of any kind in any part or
43 portion of a hotel or transient accommodation, which is available
44 for or let out for any purpose other than a place of assembly.
- 45 (o) "Admission charge" means the amount paid for admission,
46 including any service charge and any charge for entertainment or
47 amusement or for the use of facilities therefor.

- 1 (p) "Amusement charge" means any admission charge, dues or
2 charge of a roof garden, cabaret or other similar place.
- 3 (q) "Charge of a roof garden, cabaret or other similar place"
4 means any charge made for admission, refreshment, service, or
5 merchandise at a roof garden, cabaret or other similar place.
- 6 (r) "Dramatic or musical arts admission charge" means any
7 admission charge paid for admission to a theater, opera house,
8 concert hall or other hall or place of assembly for a live, dramatic,
9 choreographic or musical performance.
- 10 (s) "Lessor" means any person who is the owner, licensee, or
11 lessee of any premises, tangible personal property or a specified
12 digital product which the person leases, subleases, or grants a
13 license to use to other persons.
- 14 (t) "Place of amusement" means any place where any facilities
15 for entertainment, amusement, or sports are provided.
- 16 (u) "Casual sale" means an isolated or occasional sale of an item
17 of tangible personal property or a specified digital product by a
18 person who is not regularly engaged in the business of making retail
19 sales of such property or product where the item of tangible
20 personal property or the specified digital product was obtained by
21 the person making the sale, through purchase or otherwise, for the
22 person's own use.
- 23 (v) "Motor vehicle" includes all vehicles propelled otherwise
24 than by muscular power (excepting such vehicles as run only upon
25 rails or tracks), trailers, semitrailers, house trailers, or any other
26 type of vehicle drawn by a motor-driven vehicle, and motorcycles,
27 designed for operation on the public highways.
- 28 (w) "Persons required to collect tax" or "persons required to
29 collect any tax imposed by this act" includes: every seller of
30 tangible personal property, specified digital products or services;
31 every recipient of amusement charges; every operator of a hotel or
32 transient accommodation; every transient space marketplace; every
33 marketplace facilitator; every seller of a telecommunications
34 service; every recipient of initiation fees, membership fees or dues
35 for access to or use of the property or facilities of a health and
36 fitness, athletic, sporting or shopping club or organization; and
37 every recipient of charges for parking, storing or garaging a motor
38 vehicle. Said terms shall also include any officer or employee of a
39 corporation or of a dissolved corporation who as such officer or
40 employee is under a duty to act for such corporation in complying
41 with any requirement of this act and any member of a partnership.
- 42 (x) "Customer" includes: every purchaser of tangible personal
43 property, specified digital products or services; every patron paying
44 or liable for the payment of any amusement charge; every occupant
45 of a room or rooms in a hotel or transient accommodation; every
46 person paying charges in the nature of initiation fees, membership
47 fees or dues for access to or use of the property or facilities of a
48 health and fitness, athletic, sporting or shopping club or

1 organization; and every purchaser of parking, storage or garaging a
2 motor vehicle.

3 (y) "Property and services the use of which is subject to tax"
4 includes: (1) all property sold to a person within the State, whether
5 or not the sale is made within the State, the use of which property is
6 subject to tax under section 6 or will become subject to tax when
7 such property is received by or comes into the possession or control
8 of such person within the State; (2) all services rendered to a person
9 within the State, whether or not such services are performed within
10 the State, upon tangible personal property or a specified digital
11 product the use of which is subject to tax under section 6 or will
12 become subject to tax when such property or product is distributed
13 within the State or is received by or comes into possession or
14 control of such person within the State; (3) intrastate, interstate, or
15 international telecommunications sourced to this State pursuant to
16 section 29 of P.L.2005, c.126 (C.54:32B-3.4); (4) (Deleted by
17 amendment, P.L.1995, c.184); (5) energy sold, exchanged or
18 delivered in this State for use in this State; (6) utility service sold,
19 exchanged or delivered in this State for use in this State; (7) mail
20 processing services in connection with printed advertising material
21 distributed in this State; (8) (Deleted by amendment, P.L.2005,
22 c.126); and (9) services the benefit of which are received in this
23 State.

24 (z) "Director" means the Director of the Division of Taxation in
25 the State Department of the Treasury, or any officer, employee or
26 agency of the Division of Taxation in the Department of the
27 Treasury duly authorized by the director (directly, or indirectly by
28 one or more redelegations of authority) to perform the functions
29 mentioned or described in this act.

30 (aa) "Lease or rental" means any transfer of possession or control
31 of tangible personal property for a fixed or indeterminate term for
32 consideration. A "lease or rental" may include future options to
33 purchase or extend.

34 (1) "Lease or rental" does not include:

35 (A) A transfer of possession or control of property under a
36 security agreement or deferred payment plan that requires the
37 transfer of title upon completion of the required payments;

38 (B) A transfer of possession or control of property under an
39 agreement that requires the transfer of title upon completion of
40 required payments and payment of an option price does not exceed
41 the greater of \$100 or one percent of the total required payments; or

42 (C) Providing tangible personal property or a specified digital
43 product along with an operator for a fixed or indeterminate period
44 of time. A condition of this exclusion is that the operator is
45 necessary for the equipment to perform as designed. For the
46 purpose of this subparagraph, an operator must do more than
47 maintain, inspect, or set-up the tangible personal property or
48 specified digital product.

1 (2) "Lease or rental" does include agreements covering motor
2 vehicles and trailers where the amount of consideration may be
3 increased or decreased by reference to the amount realized upon
4 sale or disposition of the property as defined in 26 U.S.C.
5 s.7701(h)(1).

6 (3) The definition of "lease or rental" provided in this subsection
7 shall be used for the purposes of this act regardless of whether a
8 transaction is characterized as a lease or rental under generally
9 accepted accounting principles, the federal Internal Revenue Code
10 or other provisions of federal, state or local law.

11 (bb) (Deleted by amendment, P.L.2005, c.126).

12 (cc) "Telecommunications service" means the electronic
13 transmission, conveyance, or routing of voice, data, audio, video, or
14 any other information or signals to a point, or between or among
15 points.

16 "Telecommunications service" shall include such transmission,
17 conveyance, or routing in which computer processing applications
18 are used to act on the form, code, or protocol of the content for
19 purposes of transmission, conveyance, or routing without regard to
20 whether such service is referred to as voice over Internet protocol
21 services or is classified by the Federal Communications
22 Commission as enhanced or value added.

23 "Telecommunications service" shall not include:

24 (1) (Deleted by amendment, P.L.2008, c.123);

25 (2) (Deleted by amendment, P.L.2008, c.123);

26 (3) (Deleted by amendment, P.L.2008, c.123);

27 (4) (Deleted by amendment, P.L.2008, c.123);

28 (5) (Deleted by amendment, P.L.2008, c.123);

29 (6) (Deleted by amendment, P.L.2008, c.123);

30 (7) data processing and information services that allow data to
31 be generated, acquired, stored, processed, or retrieved and delivered
32 by an electronic transmission to a purchaser where such purchaser's
33 primary purpose for the underlying transaction is the processed data
34 or information;

35 (8) installation or maintenance of wiring or equipment on a
36 customer's premises;

37 (9) tangible personal property;

38 (10) advertising, including but not limited to directory
39 advertising;

40 (11) billing and collection services provided to third parties;

41 (12) internet access service;

42 (13) radio and television audio and video programming services,
43 regardless of the medium, including the furnishing of transmission,
44 conveyance, and routing of such services by the programming
45 service provider. Radio and television audio and video
46 programming services shall include but not be limited to cable
47 service as defined in section 47 U.S.C. s.522(6) and audio and video

1 programming services delivered by commercial mobile radio
2 service providers, as defined in section 47 C.F.R. 20.3;

3 (14) ancillary services; or

4 (15) digital products delivered electronically, including but not
5 limited to software, music, video, reading materials, or ringtones.

6 For the purposes of this subsection:

7 "ancillary service" means a service that is associated with or
8 incidental to the provision of telecommunications services,
9 including but not limited to detailed telecommunications billing,
10 directory assistance, vertical service, and voice mail service;

11 "conference bridging service" means an ancillary service that links
12 two or more participants of an audio or video conference call and
13 may include the provision of a telephone number. Conference
14 bridging service does not include the telecommunications services
15 used to reach the conference bridge;

16 "detailed telecommunications billing service" means an ancillary
17 service of separately stating information pertaining to individual
18 calls on a customer's billing statement;

19 "directory assistance" means an ancillary service of providing
20 telephone number information or address information or both;

21 "vertical service" means an ancillary service that is offered in
22 connection with one or more telecommunications services, which
23 offers advanced calling features that allow customers to identify
24 callers and to manage multiple calls and call connections, including
25 conference bridging services; and

26 "voice mail service" means an ancillary service that enables the
27 customer to store, send, or receive recorded messages. Voice mail
28 service does not include any vertical service that a customer may be
29 required to have to utilize the voice mail service.

30 (dd) (1) "Intrastate telecommunications" means a
31 telecommunications service that originates in one United States
32 state or a United States territory or possession or federal district,
33 and terminates in the same United States state or United States
34 territory or possession or federal district.

35 (2) "Interstate telecommunications" means a
36 telecommunications service that originates in one United States
37 state or a United States territory or possession or federal district,
38 and terminates in a different United States state or United States
39 territory or possession or federal district.

40 (3) "International telecommunications" means a
41 telecommunications service that originates or terminates in the
42 United States and terminates or originates outside the United States,
43 respectively. "United States" includes the District of Columbia or a
44 United States territory or possession.

45 (ee) (Deleted by amendment, P.L.2008, c.123)

46 (ff) "Natural gas" means any gaseous fuel distributed through a
47 pipeline system.

48 (gg) "Energy" means natural gas or electricity.

1 (hh) "Utility service" means the transportation or transmission of
2 natural gas or electricity by means of mains, wires, lines or pipes, to
3 users or customers.

4 (ii) "Self-generation unit" means a facility located on the user's
5 property, or on property purchased or leased from the user by the
6 person owning the self-generation unit and such property is
7 contiguous to the user's property, which generates electricity to be
8 used only by that user on the user's property and is not transported
9 to the user over wires that cross a property line or public
10 thoroughfare unless the property line or public thoroughfare merely
11 bifurcates the user's or self-generation unit owner's otherwise
12 contiguous property.

13 (jj) "Co-generation facility" means a facility the primary
14 purpose of which is the sequential production of electricity and
15 steam or other forms of useful energy which are used for industrial
16 or commercial heating or cooling purposes and which is designated
17 by the Federal Energy Regulatory Commission, or its successor, as
18 a "qualifying facility" pursuant to the provisions of the "Public
19 Utility Regulatory Policies Act of 1978," Pub.L.95-617.

20 (kk) "Non-utility" means a company engaged in the sale,
21 exchange or transfer of natural gas that was not subject to the
22 provisions of P.L.1940, c.5 (C.54:30A-49 et seq.) prior to
23 December 31, 1997.

24 (ll) "Pre-paid calling service" means the right to access
25 exclusively telecommunications services, which shall be paid for in
26 advance and which enables the origination of calls using an access
27 number or authorization code, whether manually or electronically
28 dialed, and that is sold in predetermined units or dollars of which
29 the number declines with use in a known amount.

30 (mm) "Mobile telecommunications service" means the same as
31 that term is defined in the federal "Mobile Telecommunications
32 Sourcing Act," 4 U.S.C. s.124 (Pub.L.106-252).

33 (nn) (Deleted by amendment, P.L.2008, c.123)

34 (oo) (1) "Sales price" is the measure subject to sales tax and
35 means the total amount of consideration, including cash, credit,
36 property, and services, for which personal property or services are
37 sold, leased, or rented, valued in money, whether received in money
38 or otherwise, without any deduction for the following:

39 (A) The seller's cost of the property sold;

40 (B) The cost of materials used, labor or service cost, interest,
41 losses, all costs of transportation to the seller, all taxes imposed on
42 the seller, and any other expense of the seller;

43 (C) Charges by the seller for any services necessary to complete
44 the sale;

45 (D) Delivery charges;

46 (E) (Deleted by amendment, P.L.2011, c.49); and

47 (F) (Deleted by amendment, P.L.2008, c.123).

48 (2) "Sales price" does not include:

1 (A) Discounts, including cash, term, or coupons that are not
2 reimbursed by a third party, that are allowed by a seller and taken
3 by a purchaser on a sale;

4 (B) Interest, financing, and carrying charges from credit
5 extended on the sale of personal property or services, if the amount
6 is separately stated on the invoice, bill of sale, or similar document
7 given to the purchaser;

8 (C) Any taxes legally imposed directly on the consumer that are
9 separately stated on the invoice, bill of sale, or similar document
10 given to the purchaser;

11 (D) The amount of sales price for which food stamps have been
12 properly tendered in full or part payment pursuant to the federal
13 Food Stamp Act of 1977, Pub.L.95-113 (7 U.S.C. s.2011 et seq.); or

14 (E) Credit for any trade-in of property of the same kind accepted
15 in part payment and intended for resale if the amount is separately
16 stated on the invoice, bill of sale, or similar document given to the
17 purchaser.

18 (3) "Sales price" includes consideration received by the seller
19 from third parties if:

20 (A) The seller actually receives consideration from a party other
21 than the purchaser and the consideration is directly related to a price
22 reduction or discount on the sale;

23 (B) The seller has an obligation to pass the price reduction or
24 discount through to the purchaser;

25 (C) The amount of the consideration attributable to the sale is
26 fixed and determinable by the seller at the time of the sale of the
27 item to the purchaser; and

28 (D) One of the following criteria is met:

29 (i) the purchaser presents a coupon, certificate, or other
30 documentation to the seller to claim a price reduction or discount
31 where the coupon, certificate, or documentation is authorized,
32 distributed, or granted by a third party with the understanding that
33 the third party will reimburse any seller to whom the coupon,
34 certificate, or documentation is presented;

35 (ii) the purchaser identifies himself to the seller as a member of
36 a group or organization entitled to a price reduction or discount;
37 provided however, that a preferred customer card that is available to
38 any patron does not constitute membership in such a group; or

39 (iii) the price reduction or discount is identified as a third party
40 price reduction or discount on the invoice received by the purchaser
41 or on a coupon, certificate, or other documentation presented by the
42 purchaser.

43 (4) In the case of a bundled transaction that includes a
44 telecommunications service, an ancillary service, internet access, or
45 an audio or video programming service, if the price is attributable to
46 products that are taxable and products that are nontaxable, the
47 portion of the price attributable to the nontaxable products is
48 subject to tax unless the provider can identify by reasonable and

1 verifiable standards such portion from its books and records that are
2 kept in the regular course of business for other purposes, including
3 non-tax purposes.

4 (pp) "Purchase price" means the measure subject to use tax and
5 has the same meaning as "sales price."

6 (qq) "Sales tax" means the tax imposed on certain transactions
7 pursuant to the provisions of the "Sales and Use Tax Act,"
8 P.L.1966, c.30 (C.54:32B-1 et seq.).

9 (rr) "Delivery charges" means charges by the seller for
10 preparation and delivery to a location designated by the purchaser
11 of personal property or services including, but not limited to,
12 transportation, shipping, postage, handling, crating, and packing. If
13 a shipment includes both exempt and taxable property, the seller
14 should allocate the delivery charge by using: (1) a percentage based
15 on the total sales price of the taxable property compared to the total
16 sales price of all property in the shipment; or (2) a percentage based
17 on the total weight of the taxable property compared to the total
18 weight of all property in the shipment. The seller shall tax the
19 percentage of the delivery charge allocated to the taxable property
20 but is not required to tax the percentage allocated to the exempt
21 property.

22 (ss) "Direct mail" means printed material delivered or
23 distributed by United States mail or other delivery service to a mass
24 audience or to addresses on a mailing list provided by the purchaser
25 or at the direction of the purchaser in cases in which the cost of the
26 items are not billed directly to the recipients. "Direct mail"
27 includes tangible personal property supplied directly or indirectly
28 by the purchaser to the direct mail seller for inclusion in the
29 package containing the printed material. "Direct mail" does not
30 include multiple items of printed material delivered to a single
31 address.

32 (tt) "Streamlined Sales and Use Tax Agreement" means the
33 agreement entered into as governed and authorized by the "Uniform
34 Sales and Use Tax Administration Act," P.L.2001, c.431
35 (C.54:32B-44 et seq.).

36 (uu) "Alcoholic beverages" means beverages that are suitable for
37 human consumption and contain one-half of one percent or more of
38 alcohol by volume.

39 (vv) (Deleted by amendment, P.L.2011, c.49)

40 (ww) "Landscaping services" means services that result in a
41 capital improvement to land other than structures of any kind
42 whatsoever, such as: seeding, sodding or grass plugging of new
43 lawns; planting trees, shrubs, hedges, plants; and clearing and
44 filling land.

45 (xx) "Investigation and security services" means:

46 (1) investigation and detective services, including detective
47 agencies and private investigators, and fingerprint, polygraph,
48 missing person tracing and skip tracing services;

- 1 (2) security guard and patrol services, including bodyguard and
2 personal protection, guard dog, guard, patrol, and security services;
3 (3) armored car services; and
4 (4) security systems services, including security, burglar, and
5 fire alarm installation, repair or monitoring services.
- 6 (yy) "Information services" means the furnishing of information
7 of any kind, which has been collected, compiled, or analyzed by the
8 seller, and provided through any means or method, other than
9 personal or individual information which is not incorporated into
10 reports furnished to other people.
- 11 (zz) "Specified digital product" means an electronically
12 transferred digital audio-visual work, digital audio work, or digital
13 book; provided however, that a digital code which provides a
14 purchaser with a right to obtain the product shall be treated in the
15 same manner as a specified digital product.
- 16 (aaa) "Digital audio-visual work" means a series of related
17 images which, when shown in succession, impart an impression of
18 motion, together with accompanying sounds, if any.
- 19 (bbb) "Digital audio work" means a work that results from the
20 fixation of a series of musical, spoken, or other sounds, including a
21 ringtone.
- 22 (ccc) "Digital book" means a work that is generally recognized
23 in the ordinary and usual sense as a book.
- 24 (ddd) "Transferred electronically" means obtained by the
25 purchaser by means other than tangible storage media.
- 26 (eee) "Ringtone" means a digitized sound file that is
27 downloaded onto a device and that may be used to alert the
28 purchaser with respect to a communication.
- 29 (fff) "Residence" means a house, condominium, or other
30 residential dwelling unit in a building or structure or part of a
31 building or structure that is designed, constructed, leased, rented, let
32 or hired out, or otherwise made available for use as a residence.
- 33 (ggg) "Transient accommodation" means a room, group of
34 rooms, or other living or sleeping space for the lodging of
35 occupants, including but not limited to residences or buildings used
36 as residences, that is obtained through a transient space marketplace
37 or is a professionally managed unit. "Transient accommodation"
38 does not include: a hotel or hotel room; a room, group of rooms, or
39 other living or sleeping space used as a place of assembly; a
40 dormitory or other similar residential facility of an elementary or
41 secondary school or a college or university; a hospital, nursing
42 home, or other similar residential facility of a provider of services
43 for the care, support and treatment of individuals that is licensed by
44 the State; a campsite, cabin, lean-to, or other similar residential
45 facility of a campground or an adult or youth camp; a furnished or
46 unfurnished private residential property, including but not limited to
47 condominiums, bungalows, single-family homes and similar living
48 units, where no maid service, room service, linen changing service

1 or other common hotel services are made available by the lessor and
2 where the keys to the furnished or unfurnished private residential
3 property, whether a physical key, access to a keyless locking
4 mechanism, or other means of physical ingress to the furnished or
5 unfurnished private residential property, are provided to the lessee
6 at the location of an offsite real estate broker licensed by the New
7 Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or
8 leases of real property with a term of at least 90 consecutive days.

9 (hhh) "Transient space marketplace" means a marketplace or
10 travel agency **【through which a person may】** that, in exchange for a
11 fee, allows a person to offer transient accommodations to customers
12 and through which customers may arrange for occupancies of
13 transient accommodations. "Transient space marketplace" does not
14 include a marketplace or travel agency that exclusively offers
15 transient accommodations in the State owned by the owner of the
16 marketplace or travel agency.

17 (iii) "Professionally managed unit" means a room, group of
18 rooms, or other living or sleeping space for the lodging of
19 occupants in the State, that is offered for rent as a rental unit that
20 does not share any living or sleeping space with any other rental
21 unit, and that is directly or indirectly owned or controlled by a
22 person offering for rent two or more other units during the calendar
23 year.

24 (jjj) "Obtained through a transient space marketplace" means
25 **【that payment for】** ¹that the ¹rental of the accommodation is
26 **【made】** ¹**【accepted】** arranged through a means provided by the
27 marketplace or travel agency, **【either directly or indirectly,**
28 regardless of which person or entity receives the payment, and
29 where the contracting for the accommodation is made through the
30 marketplace or travel agency**】** regardless of whether payment for
31 the accommodation is made through a means provided by the
32 marketplace or travel agency.

33 (cf: P.L.2019, c.235, s.13)

34
35 8. This act shall take effect immediately.