

[First Reprint]

**ASSEMBLY, No. 4708**

**STATE OF NEW JERSEY**  
**221st LEGISLATURE**

INTRODUCED JUNE 26, 2024

**Sponsored by:**

**Assemblyman LOUIS D. GREENWALD**

**District 6 (Burlington and Camden)**

**Assemblywoman ELIANA PINTOR MARIN**

**District 29 (Essex and Hudson)**

**Assemblyman BENJIE E. WIMBERLY**

**District 35 (Bergen and Passaic)**

**Senator NICHOLAS P. SCUTARI**

**District 22 (Somerset and Union)**

**Co-Sponsored by:**

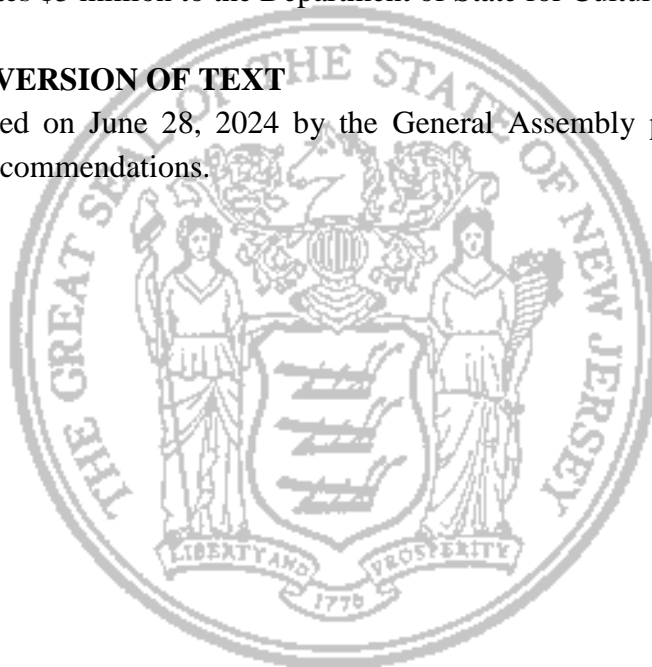
**Assemblywomen Reynolds-Jackson and Speight**

**SYNOPSIS**

Appropriates \$5 million to the Department of State for Cultural Projects.

**CURRENT VERSION OF TEXT**

As amended on June 28, 2024 by the General Assembly pursuant to the Governor's recommendations.



**(Sponsorship Updated As Of: 6/28/2024)**

1 AN ACT <sup>1</sup>[eliminating the statutory suspension required on the  
2 collection of hotel and motel occupancy fees under certain  
3 circumstances and amending P.L.2003, c.114] concerning  
4 cultural projects and making an appropriation<sup>1</sup>.

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

8  
9 1. <sup>1</sup>There is appropriated from the General Fund to the  
10 Department of State \$5,000,000 for Cultural Projects, subject to the  
11 approval of the Director of the Division of Budget and  
12 Accounting.” [Section 2 of P.L.2003, c.114 (C.54:32D-2) is  
13 amended to read as follows:

14 2. a. The Director of the Division of Taxation shall collect and  
15 administer the fee imposed pursuant to section 1 of P.L.2003, c.114  
16 (C.54:32D-1). The fees collected shall be deposited to the General  
17 Fund, and shall be allocated as follows:

18 (1) of the fees collected for occupancies during State Fiscal  
19 Year 2004: \$16,000,000 shall be allocated for appropriation to the  
20 New Jersey State Council on the Arts for cultural projects;  
21 \$2,700,000 shall be allocated for appropriation to the New Jersey  
22 Historical Commission for the purposes of subsection a. of section 3  
23 of P.L.1999, c.131 (C.18A:73-22.3); \$9,000,000 shall be allocated  
24 for appropriation to the Division of Travel and Tourism in the  
25 Department of State for tourism advertising and promotion; and  
26 \$500,000 shall be allocated for appropriation to the New Jersey  
27 Cultural Trust; and

28 (2) of the fees collected for occupancies during State Fiscal  
29 Year 2005 and thereafter: 22.68 percent shall be annually allocated  
30 for appropriation to the New Jersey State Council on the Arts for  
31 cultural projects, provided that of the fees collected for occupancies  
32 during State Fiscal Year 2021 and thereafter the amount allocated  
33 shall not be less than \$31,900,000; 3.84 percent shall be allocated  
34 for appropriation to the New Jersey Historical Commission for the  
35 purposes of subsection a. of section 3 of P.L.1999, c.131  
36 (C.18A:73-22.3), provided that of the fees collected for occupancies  
37 during State Fiscal Year 2021 and thereafter the amount allocated  
38 shall not be less than \$5,500,000; 12.76 percent shall be allocated  
39 for appropriation to the Division of Travel and Tourism in the  
40 Department of State for tourism advertising and promotion,  
41 provided that of the fees collected for occupancies during State  
42 Fiscal Year 2021 and thereafter the amount allocated shall not be  
43 less than \$17,600,000; and .72 percent shall be allocated for

**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:

<sup>1</sup>Assembly amendments adopted in accordance with Governor's  
recommendations June 28, 2024.

1 appropriation to the New Jersey Cultural Trust, provided that the  
2 amount allocated shall not be less than \$720,000.

3 b. (1) In carrying out the provisions of section 1 of P.L.2003,  
4 c.114 (C.54:32D-1) and this section, the director shall have all of  
5 the powers and authority granted in P.L.1966, c.30 (C.54:32B-1 et  
6 seq.). The tax shall be filed and paid in a manner prescribed by the  
7 Director of the Division of Taxation. The director shall promulgate  
8 such rules and regulations as the director determines are necessary  
9 to effectuate the provisions of section 1 of P.L.2003, c.114  
10 (C.54:32D-1) and this section.

11 (2) Each person required to collect the hotel and motel  
12 occupancy fee shall be personally liable for the fee imposed,  
13 collected, or required to be paid, collected, or remitted under  
14 section 1 of P.L.2003, c.114 (C.54:32D-1). Any such person shall  
15 have the same right in respect to collecting the fee from that  
16 person's customer or in respect to non-payment of the fee by the  
17 customer as if the fee were a part of the purchase price of the  
18 occupancy or rent, as the case may be, and payable at the same  
19 time; provided however, that the director shall be joined as a party  
20 in any action or proceeding brought to collect the fee.

21 For purposes of this paragraph, "person" includes: an individual,  
22 partnership, corporation, or an officer, director, stockholder, or  
23 employee of a corporation, or a member or employee of a  
24 partnership, who as such officer, director, stockholder, employee, or  
25 member is under the duty to perform the act in respect of which the  
26 violation occurs.

27 (3) Notwithstanding any other provision of law or  
28 administrative action to the contrary, transient space marketplaces  
29 shall be required to collect and pay on behalf of persons engaged in  
30 the business of providing transient accommodations located in this  
31 State the tax for transactions obtained through the transient space  
32 marketplace. For not less than four years following the end of the  
33 calendar year in which the transaction occurred, the transient space  
34 marketplace shall maintain the following data for those transactions  
35 consummated through the transient space marketplace:

36 (1) The name of the person who provided the transient  
37 accommodation;

38 (2) The name of the customer who procured occupancy of the  
39 transient accommodation;

40 (3) The address, including any unit designation, of the transient  
41 accommodation;

42 (4) The dates and nightly rates for which the consumer procured  
43 occupancy of the transient accommodation;

44 (5) The municipal transient accommodation registration number,  
45 if applicable;

46 (6) A statement as to whether such booking services will be  
47 provided in connection with (i) short-term rental of the entirety of  
48 such unit, (ii) short-term rental of part of such unit, but not the

1 entirety of such unit, and/or (iii) short-term rental of the entirety of  
2 such unit, or part thereof, in which a non-short-term occupant will  
3 continue to occupy such unit for the duration of such short-term  
4 rental;

5 (7) The individualized name or number of each such  
6 advertisement or listing connected to such unit and the uniform  
7 resource locator (URL) for each such listing or advertisement,  
8 where applicable; and

9 (8) Such other information as the Division of Taxation may by  
10 rule require.

11 The Division of Taxation may audit transient space marketplaces as  
12 necessary to ensure data accuracy and enforce tax compliance.

13 c. The annual appropriations act for each State Fiscal Year,  
14 commencing with fiscal year 2005, shall appropriate and distribute  
15 during that fiscal year amounts not less than the amounts otherwise  
16 specified for State Fiscal Year 2005 in paragraph (2) of subsection  
17 a. of this section for the purposes specified in paragraph (2) of  
18 subsection a. of this section.

19 d. **【If the provisions of subsection c. of this section are not met**  
20 **on the effective date of an annual appropriations act for the State**  
21 **fiscal year, or if an amendment or supplement to an annual**  
22 **appropriations act for the State fiscal year should violate the**  
23 **provisions of subsection c. of this section, the Director of the**  
24 **Division of Budget and Accounting in the Department of the**  
25 **Treasury shall, not later than five days after the enactment of the**  
26 **annual appropriations act, or an amendment or supplement thereto,**  
27 **that violates the provisions of subsection c. of this section, certify to**  
28 **the Director of the Division of Taxation that the requirements of**  
29 **subsection c. of this section have not been met.】** (Deleted by  
30 amendment, P.L. , c. ) (pending before the Legislature as this bill)

31 e. **【The Director of the Division of Taxation shall, no later than**  
32 **five days after certification by the Director of the Division of**  
33 **Budget and Accounting in the Department of the Treasury pursuant**  
34 **to subsection d. of this section that the provisions of subsection c.**  
35 **of this section have not been met or have been violated by an**  
36 **amendment or supplement to the annual appropriations act, notify**  
37 **each person required to collect tax of the certification and that the**  
38 **fee imposed pursuant to section 1 of P.L.2003, c.114 (C.54:32D-1)**  
39 **shall no longer be paid or collected.】** (Deleted by amendment,  
40 P.L. , c. ) (pending before the Legislature as this bill)  
41 (cf: P.L.2019, c.333, s.1)】<sup>1</sup>

42

43 2. This act shall take effect immediately.