

P.L. 2025, CHAPTER 393, *approved January 20, 2026*  
Assembly, No. 6124 (*First Reprint*)

1 AN ACT concerning the revenues collected from the hotel and motel  
2 occupancy fee <sup>1</sup>**[,] and**<sup>1</sup> amending P.L.2003, c.114 <sup>1</sup>**[, and**  
3 making an appropriation]<sup>1</sup>.  
4

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

8 1. Section 2 of P.L.2003, c.114 (C.54:32D-2) is amended to  
9 read as follows:

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

14 (1) of the fees collected for occupancies during State Fiscal  
15 Year 2004: \$16,000,000 shall be allocated for appropriation to the  
16 New Jersey State Council on the Arts for cultural projects;  
17 \$2,700,000 shall be allocated for appropriation to the New Jersey  
18 Historical Commission for the purposes of subsection a. of section 3  
19 of P.L.1999, c.131 (C.18A:73-22.3); \$9,000,000 shall be allocated  
20 for appropriation to the Division of Travel and Tourism in the  
21 Department of State for tourism advertising and promotion; and  
22 \$500,000 shall be allocated for appropriation to the New Jersey  
23 Cultural Trust; **[and]**

24 (2) of the fees collected for occupancies during State Fiscal  
25 Year 2005 **[and thereafter]** through Fiscal Year 2026: 22.68 percent  
26 shall be annually allocated for appropriation to the New Jersey State  
27 Council on the Arts for cultural projects, provided that of the fees  
28 collected for occupancies during State Fiscal Year 2021 **[and**  
29 **thereafter]** through Fiscal Year 2026 the amount allocated shall not  
30 be less than \$31,900,000; 3.84 percent shall be allocated for  
31 appropriation to the New Jersey Historical Commission for the  
32 purposes of subsection a. of section 3 of P.L.1999, c.131  
33 (C.18A:73-22.3), provided that of the fees collected for occupancies  
34 during State Fiscal Year 2021 **[and thereafter]** through Fiscal Year  
35 2026 the amount allocated shall not be less than \$5,500,000; 12.76  
36 percent shall be allocated for appropriation to the Division of Travel  
37 and Tourism in the Department of State for tourism advertising and  
38 promotion, provided that of the fees collected for occupancies  
39 during State Fiscal Year 2021 **[and thereafter]** through Fiscal Year  
40 2026 the amount allocated shall not be less than \$17,600,000; and  
41 .72 percent shall be allocated for appropriation to the New Jersey

**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 ATG committee amendments adopted December 15, 2025.

1 Cultural Trust, provided that the amount allocated shall not be less  
2 than \$720,000 **【.】** ; and

3 (3) of the fees collected for occupancies during State Fiscal  
4 Year 2027 and each fiscal year thereafter: the amount appropriated  
5 to the New Jersey State Council on the Arts for cultural projects  
6 shall not be less than \$31,900,000; the amount appropriated to the  
7 New Jersey Historical Commission for the purposes of subsection a.  
8 of section 3 of P.L.1999, c.131 (C.18A:73-22.3) shall not be less  
9 than \$5,500,000; the amount appropriated to the Division of Travel  
10 and Tourism in the Department of State for tourism advertising and  
11 promotion shall not be less than \$17,600,000; and the amount  
12 appropriated to the New Jersey Cultural Trust shall not be less than  
13 \$720,000.

14 b. (1) In carrying out the provisions of section 1 of P.L.2003,  
15 c.114 (C.54:32D-1) and this section, the director shall have all of  
16 the powers and authority granted in P.L.1966, c.30 (C.54:32B-1 et  
17 seq.). The tax shall be filed and paid in a manner prescribed by the  
18 Director of the Division of Taxation. The director shall promulgate  
19 such rules and regulations as the director determines are necessary  
20 to effectuate the provisions of section 1 of P.L.2003, c.114  
21 (C.54:32D-1) and this section.

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

32 For purposes of this paragraph, "person" includes: an individual,  
33 partnership, corporation, or an officer, director, stockholder, or  
34 employee of a corporation, or a member or employee of a  
35 partnership, who as such officer, director, stockholder, employee, or  
36 member is under the duty to perform the act in respect of which the  
37 violation occurs.

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

47 (1) The name of the person who provided the transient  
48 accommodation;

- 1       (2) The name of the customer who procured occupancy of the  
2 transient accommodation;
- 3       (3) The address, including any unit designation, of the transient  
4 accommodation;
- 5       (4) The dates and nightly rates for which the consumer procured  
6 occupancy of the transient accommodation;
- 7       (5) The municipal transient accommodation registration number,  
8 if applicable;
- 9       (6) A statement as to whether such booking services will be  
10 provided in connection with (i) short-term rental of the entirety of  
11 such unit, (ii) short-term rental of part of such unit, but not the  
12 entirety of such unit, and/or (iii) short-term rental of the entirety of  
13 such unit, or part thereof, in which a non-short-term occupant will  
14 continue to occupy such unit for the duration of such short-term  
15 rental;
- 16       (7) The individualized name or number of each such  
17 advertisement or listing connected to such unit and the uniform  
18 resource locator (URL) for each such listing or advertisement,  
19 where applicable; and
- 20       (8) Such other information as the Division of Taxation may by  
21 rule require.
- 22 The Division of Taxation may audit transient space marketplaces as  
23 necessary to ensure data accuracy and enforce tax compliance.
- 24       c. The annual appropriations act for each State Fiscal Year,  
25 commencing with fiscal year **【2005】 2027**, shall appropriate and  
26 distribute during that fiscal year amounts not less than the amounts  
27 **【otherwise】** specified **【for State Fiscal Year 2005】** in paragraph  
28 **【(2)】 (3)** of subsection a. of this section for the purposes specified  
29 in that paragraph **【(2) of subsection a. of this section】**.
- 30       d. If the provisions of subsection c. of this section are not met  
31 on the effective date of an annual appropriations act for the State  
32 fiscal year, or if an amendment or supplement to an annual  
33 appropriations act for the State fiscal year should violate the  
34 provisions of subsection c. of this section, the Director of the  
35 Division of Budget and Accounting in the Department of the  
36 Treasury shall, not later than five days after the enactment of the  
37 annual appropriations act, or an amendment or supplement thereto,  
38 that violates the provisions of subsection c. of this section, certify to  
39 the Director of the Division of Taxation that the requirements of  
40 subsection c. of this section have not been met.
- 41       e. The Director of the Division of Taxation shall, no later than  
42 five days after certification by the Director of the Division of  
43 Budget and Accounting in the Department of the Treasury pursuant  
44 to subsection d. of this section that the provisions of subsection c.  
45 of this section have not been met or have been violated by an  
46 amendment or supplement to the annual appropriations act, notify  
47 each person required to collect tax of the certification and that the

1 fee imposed pursuant to section 1 of P.L.2003, c.114 (C.54:32D-1)  
2 shall no longer be paid or collected.  
3 (cf: P.L.2019, c.333, s.1)

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5 <sup>1</sup>**【2.** There is appropriated from the General Fund to the Division  
6 of Travel and Tourism in the Department of State the sum of  
7 \$1,000,000 for tourism advertising and promotion.**】<sup>1</sup>**

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9 <sup>1</sup>**【3.】** 2.<sup>1</sup> This act shall take effect immediately.

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14 Updates minimum allocation amounts and poison pill provisions  
15 related to revenues collected from hotel and motel occupancy fees.