# ASSEMBLY, No. 4838

# STATE OF NEW JERSEY

## 222nd LEGISLATURE

INTRODUCED MAY 4, 2026

**Sponsored by:**
**Assemblyman MICHAEL VENEZIA**
**District 34 (Essex)**

**SYNOPSIS**

Imposes temporary surcharges on certain transactions to support preparations for hosting of special events.

**CURRENT VERSION OF TEXT**

As introduced.

**AN ACT** imposing temporary surcharges on certain transactions to support preparations for the hosting of special events.

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

1. a. In addition to any other tax, assessment, or use fee authorized by law, there is imposed and shall be paid a hotel and motel occupancy surcharge of 2.5 percent for occupancies on and after June 12, 2026 but before July 21, 2026 upon the rent for every occupancy of a room or rooms in a hotel or transient accommodation, except occupancies of a room or rooms located in a county of the fifth class or a county of the sixth class, subject to taxation pursuant to subsection (d) of section 3 of P.L.1966, c.30 (C:54:32B-3). The surcharge imposed pursuant to this section shall be collected from the customer and shall be paid by each person required to collect the surcharge to the Director of the Division of Taxation in the Department of the Treasury no later than the 20th day of each month based on the occupancy of rooms in that hotel or transient accommodation during the previous calendar month. The surcharge imposed under this section shall be in addition to any other tax or fee imposed pursuant to statute or local ordinance or resolution by any governmental entity upon the occupancy of a room or rooms in a hotel or transient accommodation; provided, however, the surcharge shall not be subject to any other tax or fee imposed on the occupancy.

b. The surcharge imposed pursuant to this section shall be collected and administered by the Director of the Division of Taxation in the Department of the Treasury. In carrying out the provisions of this section, the director shall have all the powers granted under the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.).

c. The surcharge imposed pursuant to this section shall be governed by the provisions of the "State Uniform Tax Procedure Law," R.S.54:48-1 et seq.

d. The surcharge imposed pursuant to this section shall not be imposed on the rent for an occupancy if the purchaser, user, or consumer is an entity exempt from the tax imposed on an occupancy pursuant to subsection (a) of section 9 of P.L.1966, c.30 (C.54:32B-9).

e. Monies received from the surcharge imposed pursuant to this section shall be deposited in the General Fund.

f. The terms used in this section shall mean the same as those terms are defined pursuant to section 2 of P.L.1966, c.30 (C.54:32B-2).

2. a. In addition to any other tax, assessment, or use fee authorized by law, beginning on and after June 12, 2026 but on or

before July 21, 2026, there are imposed the following surcharges in the Meadowlands district:

(1) a surcharge at the rate of three percent on the receipts from every sale within the district of tangible personal property subject to taxation pursuant to subsection (a) of section 3 of P.L.1966, c.30 (C.54:32B-3);

(2) a surcharge at the rate of three percent on the receipts from every sale within the district of prepared food, soft drinks, and alcoholic beverages subject to taxation pursuant to P.L.1966, c.30 (C.54:32B-1 et seq.); and

(3) a surcharge at the rate of three percent on every admission charge to a place of amusement within the district subject to taxation pursuant to subsection (e) of section 3 of P.L.1966, c.30 (C.54:32B-3).

b. The surcharge imposed under this section shall be collected from the customer and shall be paid to the Director of the Division of Taxation in the Department of the Treasury by each person required to collect or pay the surcharge no later than the 20th day of each month based on the sales subject to the surcharge imposed by this section during the previous calendar month. The surcharge imposed under this section shall be in addition to any other tax or fee imposed pursuant to statute or local ordinance or resolution by any governmental entity upon a sale subject to the surcharge; provided, however, the surcharge shall not be subject to any other tax or fee imposed on such sales.

c. The surcharge imposed pursuant to this section shall be collected and administered by the Director of the Division of Taxation in the Department of the Treasury. In carrying out the provisions of this section, the director shall have all the powers granted under the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.).

d. The surcharge imposed by this section shall be governed by the provisions of the "State Uniform Tax Procedure Law," R.S.54:48-1 et seq.

e. The surcharge imposed by this section shall not be imposed on sales if the purchaser, user, or consumer is an entity exempt from the tax imposed on such sales pursuant to subsection (a) of section 9 of P.L.1966, c.30 (C.54:32B-9).

f. Monies received from the surcharge imposed pursuant to this section shall be deposited in the General Fund.

g. (1) The terms used in this section shall mean the same as those terms are defined pursuant to section 2 of P.L.1966, c.30 (C.54:32B-2).

(2) "Meadowlands district" means the same as that term is defined in section 84 of P.L.2015, c.19 (C.5:10A-84).

3. a. In addition to any other tax, assessment, or use fee authorized by law, there is imposed on a transportation network

company rider a surcharge of $0.50 on and after June 12, 2026 but before July 21, 2026 upon every prearranged ride that originates within the State and terminates in the Meadowlands district or that originates in the Meadowlands district and terminates within the State. The surcharge imposed under this section shall be collected from the customer and shall be paid to the Director of the Division of Taxation in the Department of the Treasury by the transportation network company no later than the 20th day of each month following the close of the calendar month during which the surcharge was collected. The surcharge imposed under this section shall be separately stated on the electronic receipt provided to the rider pursuant to section 9 of P.L.2017, c.26 (C.39:5H-9). The surcharge imposed under this section shall be in addition to any other tax or fee imposed pursuant to statute or local ordinance or resolution by any governmental entity upon a prearranged ride; provided, however, the surcharge shall not be subject to any other tax or fee imposed on a prearranged ride.

b. The surcharge imposed pursuant to this section shall be collected and administered by the Director of the Division of Taxation in the Department of the Treasury. In carrying out the provisions of this section, the director shall have all the powers granted under the “Sales and Use Tax Act,” P.L.1966, c.30 (C.54:32B-1 et seq.).

c. The surcharge imposed by this section shall be governed by the provisions of the "State Uniform Tax Procedure Law," R.S.54:48-1 et seq.

d. Monies received from the surcharge imposed pursuant to this section shall be deposited in the General Fund.

e. (1) The terms used in this section shall mean the same as those terms are defined pursuant to section 2 of P.L.2017, c.26 (C.39:5H-2).

(2) “Meadowlands district” means the same as that term is defined in section 84 of P.L.2015, c.19 (C.5:10A-84).

4. a. For taxable year 2026, a resident taxpayer shall be allowed a credit against the tax imposed pursuant to the “New Jersey Gross Income Tax Act,” N.J.S.54A:1-1 et seq., in the amount of any surcharge actually paid by the resident taxpayer as a customer pursuant to sections 1 through 3 of P.L. , c. (pending before the Legislature as this bill) during the taxable year.

b. The order of priority of the application of the credit allowed pursuant to this section, and any other credits allowed against the tax imposed pursuant to N.J.S.54A:1-1 et seq. for a taxable year, shall be as prescribed by the director. The amount of the credit applied against the New Jersey gross income tax imposed pursuant to N.J.S.54A:1-1 et seq. shall not reduce a resident taxpayer’s tax liability to an amount less than zero.

c. The tax credit allowed pursuant to this section shall be allowed to a customer who is subject to the surcharges imposed pursuant to sections 1 through 3 of P.L. , c. (pending before the Legislature as this bill). A person or entity that collects a surcharge imposed pursuant to sections 1 through 3 of P.L. , c. (pending before the Legislature as this bill) from the customer for payment to the Director of the Division of Taxation shall not be allowed a tax credit under this section.

5. a. (1) In addition to any other tax, assessment, or use fee authorized by law, there is hereby imposed a surcharge on sums received by a casino or a joint sports wagering operation from online sports wagering on 2026 FIFA World Cup Tournament events, less only the total of all sums actually paid out as winnings to patrons, in the amount of 10 percent, which shall be paid to the Casino Revenue Fund.

(2) In addition to any other tax, assessment, or use fee authorized by law, there is hereby imposed a surcharge on sums received by a horse racing permit holder, either jointly established with a casino or established independently or with non-casino partners from online sports wagering on 2026 FIFA World Cup Tournament events, less only the total of all sums actually paid out as winnings to patrons, in the amount of 10 percent, which shall be paid to the General Fund.

b. The surcharge imposed under this section shall be paid by the casino, joint sports wagering operation, or horse racing permit holder on or before August 10, 2026. The surcharge imposed under this section shall be in addition to any other tax or fee imposed pursuant to statute or local ordinance or resolution by any governmental entity on online sports wagering; provided, however, the surcharge shall not be subject to any other tax or fee imposed on online sports wagering.

c. The surcharge imposed pursuant to this section shall be administered by the Director of the Division of Gaming Enforcement in the Department of Law and Public Safety. In carrying out the provisions of this section, the director shall have all the powers granted under the "Casino Control Act," P.L.1977, c.110 (C.5:12-1 et seq.), and P.L.2018, c.33 (C.5:12A-10 et al.).

d. (1) The terms used in this section mean the same as those terms are defined pursuant to P.L.2018, c.33 (C.5:12A-10 et al.).

(2) “2026 FIFA World Cup Tournament event” means a match or series of matches, or any portion thereof, among the 48 teams qualifying for participation in the 2026 FIFA World Cup Tournament, including, but not limited to, the individual performance statistics of athletes in a match or combination of matches.

6. This act shall take effect immediately.

STATEMENT

This bill imposes four temporary surcharges on certain transactions occurring in this State from June 12, 2026 through July 20, 2026, during which period 2026 FIFA World Cup Tournament events will be held in this State.

The bill imposes three temporary surcharges on certain transactions occurring in certain parts of the State, as follows:

(1) a hotel and motel occupancy surcharge of 2.5 percent of the rent for every occupancy of rooms in a hotel or transient accommodation, excluding those located in a county of the fifth class, namely Atlantic, Monmouth, and Ocean Counties, or a county of the sixth class, namely Cape May County;

(2) a sales tax surcharge within the Meadowlands district of three percent on consumer purchases of tangible personal property, of prepared food, soft drinks, and alcoholic beverages, and on admission charges to a place of amusement;

(3) a surcharge of $0.50 to be paid by a transportation network company rider on prearranged rides to and from the Meadowlands district and another point within the State.

These temporary surcharges are to be in addition to any other tax, assessment, or use fee imposed on related transactions by law. The monies received from these three surcharges are required to be deposited in the State General Fund.

Under the bill, an individual taxpayer may claim a gross income tax credit for taxable year 2026 in an amount equal to any of the three surcharges that are actually paid by the individual. However, this tax credit may only be claimed by individuals who are customers subject to the surcharge, not businesses that are required to collect the surcharge from customers.

Additionally, the bill imposes a temporary surcharge in an amount equal to 10 percent of the sums received from online sports wagering on 2026 FIFA World Cup Tournament events, net of patron winnings, by an Atlantic City casino, a joint sports wagering operation, or a horse racing permit holder, either jointly established with a casino or established independently with non-casino partners. The monies generated from the surcharge imposed on casinos and joint sports wagering operations are required to be paid to the Casino Revenue Fund and the monies generated from the surcharge imposed on horse racing permit holders are required to be paid to the State General Fund. This surcharge is required to be administered by the Director of the Division of Gaming Enforcement and apply to any match or series of matches, or any portion thereof, among the 48 teams qualifying for the 2026 FIFA World Cup tournament, including but not limited to, the individual performance statistics of athletes in a match or combination of matches.

The revenue collected from the temporary surcharges is intended to support the costs of preparations for the hosting of the matches of

this special event that will take place in New Jersey. MetLife Stadium in East Rutherford, New Jersey, will host eight matches, including the tournament final on July 19, 2026.