

[Second Reprint]

ASSEMBLY COMMITTEE SUBSTITUTE FOR  
**ASSEMBLY, Nos. 4814 and 4520**

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**STATE OF NEW JERSEY**  
**218th LEGISLATURE**

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ADOPTED MAY 20, 2019

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**Senator BOB ANDRZEJCZAK**  
**District 1 (Atlantic, Cape May and Cumberland)**

**Co-Sponsored by:**

**Assemblyman Peters, Assemblywomen Schepisi, Jasey, Assemblyman Rooney, Senators O'Scanlon and Sarlo**

**SYNOPSIS**

Makes transient accommodation taxes and fees only applicable if it is obtained through a marketplace or if it is a professionally managed unit.

**CURRENT VERSION OF TEXT**

As amended by the Senate on June 20, 2019.

(Sponsorship Updated As Of: 6/21/2019)

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 read  
8 as follows:

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

23 <sup>2</sup>"Obtained through a transient space marketplace" means that  
24 payment for the accommodation is made through a means provided  
25 by the 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.<sup>2</sup>

29 <sup>1</sup>"Professionally managed unit" means a room, group of rooms, or  
30 other living or sleeping space for the lodging of occupants in the State,  
31 that is offered for rent as a rental unit that does not share any living or  
32 sleeping space with any other rental unit, and that is directly or  
33 indirectly owned or controlled by a person offering for rent two or  
34 more other units during the calendar year.<sup>1</sup>

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

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

43 "Residence" means a house, condominium, or other residential  
44 dwelling unit in a building or structure or part of a building or

**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>Senate SBA committee amendments adopted June 17, 2019.

<sup>2</sup>Senate floor amendments adopted June 20, 2019.

1 structure that is designed, constructed, leased, rented, let or hired out,  
2 or otherwise made available for use as a residence.

3 "Transient accommodation" means a room, group of rooms, or  
4 other living or sleeping space for the lodging of occupants, <sup>1</sup>if  
5 obtained through a transient space marketplace,<sup>1</sup> including but not  
6 limited to residences or buildings used as residences <sup>1</sup>, that is obtained  
7 through a transient space marketplace or is a professionally managed  
8 unit<sup>1</sup>. "Transient accommodation" does not include: a hotel or hotel  
9 room; a room, group of rooms, or other living or sleeping space used  
10 as a place of assembly; a dormitory or other similar residential facility  
11 of an elementary or secondary school or a college or university; a  
12 hospital, nursing home, or other similar residential facility of a  
13 provider of services for the care, support and treatment of individuals  
14 that is licensed by the State; a campsite, cabin, lean-to, or other similar  
15 residential facility of a campground or an adult or youth camp; a  
16 furnished or unfurnished private residential property, including but not  
17 limited to condominiums, bungalows, single-family homes and similar  
18 living units, where no maid service, room service, linen changing  
19 service or other common hotel services are made available by the  
20 lessor and where the keys to the furnished or unfurnished private  
21 residential property, whether a physical key, access to a keyless  
22 locking mechanism, or other means of physical ingress to the  
23 furnished or unfurnished private residential property, are provided to  
24 the lessee at the location of an offsite real estate broker licensed by the  
25 New Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.  
26 <sup>2</sup>if, and provided that the rental is entirely facilitated by the real estate  
27 broker<sup>1</sup><sup>2</sup>; or leases of real property with a term of at least 90  
28 consecutive days.

29 "Transient space marketplace" means **[an online]** a marketplace or  
30 travel agency through which a person may offer transient  
31 accommodations **[or hotel rooms]** to **[individuals]** customers and  
32 through which customers may arrange <sup>2</sup>**[and pay]**<sup>2</sup> for occupancies of  
33 transient accommodations <sup>2</sup>**[**<sup>1</sup>; provided that the transient space  
34 marketplace collects the payment on behalf of the person offering the  
35 transient accommodation<sup>1</sup><sup>2</sup>. **[A "transient space marketplace" allows**  
36 transient accommodations or hotel rooms to be advertised or listed  
37 through an online marketplace in exchange for consideration or  
38 provides a means for a customer to arrange for the occupancy of the  
39 transient accommodation or hotel room in exchange for consideration.  
40 A 'transient space marketplace' shall not include an online marketplace  
41 operated by or on behalf of a hotel or hotel corporation that facilitates  
42 customer occupancy solely for the hotel or hotel corporation's owned  
43 or managed hotels and franchisees, and shall not include a travel  
44 agency or an online travel agency. **]** "Transient space marketplace"  
45 does not include a marketplace or travel agency that exclusively offers  
46 transient accommodations <sup>1</sup>in the State<sup>1</sup> owned by the owner of the  
47 <sup>2</sup>**[transient space]**<sup>2</sup> marketplace <sup>2</sup>or travel agency<sup>2</sup>.  
48 (cf: P.L.2018, c.132, s.4)

1       <sup>1</sup>2. Section 85 of P.L.2015, c.19 (C.5:10A-85) is amended to  
2 read as follows:

3       85. a. (1) Beginning on the first day of the first month next  
4 following the enactment of P.L.2015 c.19 (C.5:10A-1 et al.), there  
5 is imposed a Meadowlands regional hotel use assessment on the  
6 rent for the occupancy of every room in every hotel or transient  
7 accommodation located in the Meadowlands district, including any  
8 hotels located on land owned by the State.

9       (2) Beginning on the first day of the first month next following  
10 the enactment of P.L.2018, c.52, the Meadowlands regional hotel  
11 use assessment shall be applied on the rent for the occupancy of  
12 every room in every hotel or transient accommodation located  
13 outside of the Meadowlands district, but within a constituent  
14 municipality, including any hotels located on land owned by the  
15 State.

16       (3) The assessment imposed under this subsection shall be 3%  
17 of the rent charged for every occupancy of a room or rooms in a  
18 hotel or transient accommodation subject to taxation pursuant to  
19 subsection (d) of section 3 of P.L.1966, c.30 (C.54:32B-3), and  
20 shall be paid to the Director of the Division of Taxation by each  
21 person required to collect the tax not later than the 10th day of each  
22 month based on the occupancy of rooms in that hotel or transient  
23 accommodation during the previous calendar month.

24       b. In carrying out the provisions of subsection a. of this  
25 section, the director shall have all of the powers and authority  
26 granted in P.L.1966, c.30 (C.54:32B-1 et seq.). The tax shall be  
27 filed and paid in a manner prescribed by the Director of the  
28 Division of Taxation. The director shall promulgate such rules and  
29 regulations as the director determines are necessary to effectuate the  
30 provisions of this section.

31       Each person required to collect the assessment shall be  
32 personally liable for the assessment imposed, collected, or required  
33 to be paid, collected, or remitted under this section. Any such  
34 person shall have the same right in respect to collecting the fee from  
35 that person's customer or in respect to non-payment of the fee by  
36 the customer as if the fee were a part of the purchase price of the  
37 occupancy or rent, as the case may be, and payable at the same  
38 time; provided, however, that the director shall be joined as a party  
39 in any action or proceeding brought to collect the fee.

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

- 1 (1) The name of the person who provided the transient  
2 accommodation **【or hotel room】**;
  - 3 (2) The name of the customer who procured occupancy of the  
4 transient accommodation **【or hotel room】**;
  - 5 (3) The address, including any unit designation, of the transient  
6 accommodation **【or hotel room】**;
  - 7 (4) The dates and nightly rates for which the consumer procured  
8 occupancy of the transient accommodation **【or hotel room】**;
  - 9 (5) The municipal transient accommodation registration number,  
10 if applicable;
  - 11 (6) 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 (7) 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 (8) Such other information as the Division of Taxation may by  
23 rule require.
- 24 The Division of Taxation may audit transient space marketplaces as  
25 necessary to ensure data accuracy and enforce tax compliance.
- 26 For purposes of this section, "person" includes: an individual,  
27 partnership, corporation, or an officer, director, stockholder, or  
28 employee of a corporation, or a member or employee of a  
29 partnership, who as such officer, director, stockholder, employee, or  
30 member is under the duty to perform the act in respect of which the  
31 violation occurs.
- 32 An assessment imposed under this section shall be in addition to  
33 any other tax or fee imposed pursuant to statute or local ordinance  
34 or resolution by any governmental entity.
- 35 c. Assessment revenue shall be collected by the Director of the  
36 Division of Taxation and shall be deposited by the Director of the  
37 Division of Taxation into the intermunicipal account established  
38 pursuant to section 53 of P.L.2015, c.19 (C.5:10A-53), and shall be  
39 used to pay meadowlands adjustment payments to municipalities in  
40 the Meadowlands district pursuant to the provisions of sections 1  
41 through 68 of P.L.2015, c.19 (C.5:10A-1 et seq.). If in any year,  
42 assessment revenue in the intermunicipal account exceeds the  
43 amount necessary to pay meadowlands adjustment payments to  
44 municipalities in the Meadowlands district, that remaining  
45 assessment revenue may be used for the purposes set forth in  
46 subsection e. of this section.
- 47 d. In the event sufficient assessment revenue is unavailable in  
48 any year to pay all of the required meadowlands adjustment  
49 payments to municipalities in the Meadowlands district, the State

1 Treasurer shall provide the commission with such funds as may be  
2 necessary to make all of the required payments to those  
3 municipalities.

4 e. In the event that in any year, after the required meadowlands  
5 adjustment payments have been made to municipalities in the  
6 Meadowlands district, assessment revenue remains in the  
7 intermunicipal account, that remaining assessment revenue may be  
8 used in that year for the following purposes:

9 (1) the commission may perform projects in the areas of flood  
10 control, traffic, renewable energy, or other infrastructure  
11 improvement projects and utilize monies from the project fund for  
12 property acquisition, demolition, clearance, removal, relocation,  
13 renovation, alteration, construction, reconstruction, installation, or  
14 repair of a structure or improvement, and the costs associated  
15 therewith including the costs of appraisal, economic and  
16 environmental analyses or engineering, planning, design,  
17 architectural, surveying, or other professional services;

18 (2) the commission may expend funds towards the promotion of  
19 the Meadowlands district as a tourism destination;

20 (3) the commission may fund the acquisition of property for the  
21 purpose of open space preservation and the costs associated  
22 therewith including the costs of appraisal, economic and  
23 environmental analyses or engineering, surveying, or other  
24 professional services; or

25 (4) the commission may fund the creation of parks and other  
26 recreational facilities and the costs associated therewith, including  
27 the costs of appraisal, economic and environmental analyses or  
28 engineering planning, design, architectural, surveying, or other  
29 professional services.

30 Not later than the first day of the third month next following the  
31 enactment of P.L.2015, c.19 (C.5:10A-1 et al.) and pursuant to the  
32 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-  
33 1 et seq.), the commission shall adopt, by resolution, standards for  
34 the disbursement in any year of any remaining assessment revenue  
35 for projects and uses set forth in subsection e. of this section.

36 f. Terms used in this section shall have the meaning given  
37 those terms pursuant to section 2 of P.L.1966, c.30 (C.54:32B-2).<sup>1</sup>  
38 (cf: P.L.2018, c.52, s.2)

39

40 <sup>1</sup>[2.] 3.<sup>1</sup> Section 3 of P.L.2007, c.30 (C.34:1B-192) is amended  
41 to read as follows:

42 3. As used in this act:

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

45 "Developer" means any person or entity, whether public or private,  
46 including a State entity, that proposes to undertake a project pursuant  
47 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 ordinance  
3 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 supplement  
7 thereto; and (2) which has a population greater than 25,000 and less  
8 than 29,000 according to the latest federal decennial census in a county  
9 of the third class with a population density greater than 295 and less  
10 than 304 persons per square mile according to the latest federal  
11 decennial census.

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

22 <sup>2</sup>"Obtained through a transient space marketplace" means that  
23 payment for the accommodation is made through a means provided  
24 by the marketplace or travel agency, either directly or indirectly,  
25 regardless of which person or entity receives the payment, and  
26 where the contracting for the accommodation is made through the  
27 marketplace or travel agency.<sup>2</sup>

28 <sup>1</sup>"Professionally managed unit" means a room, group of rooms, or  
29 other living or sleeping space for the lodging of occupants in the State,  
30 that is offered for rent as a rental unit that does not share any living or  
31 sleeping space with any other rental unit, and that is directly or  
32 indirectly owned or controlled by a person offering for rent two or  
33 more other units during the calendar year.<sup>1</sup>

34 "Project" means a sports and entertainment facility and may  
35 include infrastructure improvements that are associated with the sports  
36 and entertainment facility.

37 "Project cost" means the cost of a project, including the financing,  
38 acquisition, development, construction, redevelopment, rehabilitation,  
39 reconstruction and improvement costs thereof, financing costs and the  
40 administrative costs, including any administrative costs of the  
41 authority if bonds are issued pursuant to section 16 of P.L.2007, c.30  
42 (C.34:1B-205) and incurred in connection with a sports and  
43 entertainment facility which is financed, in whole or in part, by the  
44 revenues dedicated by a municipality to a project as authorized  
45 pursuant to section 5 of P.L.2007, c.30 (C.34:1B-194).

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

1 "Sports and entertainment facility" means any privately or publicly  
2 owned or operated facility located in a sports and entertainment district  
3 that is used primarily for sports contests, entertainment, or both, such  
4 as a theater, stadium, museum, arena, automobile racetrack, or other  
5 place where performances, concerts, exhibits, games or contests are  
6 held.

7 "State Treasurer" or "treasurer" means the treasurer of the State of  
8 New Jersey.

9 "Transient accommodation" means a room, group of rooms, or  
10 other living or sleeping space for the lodging of occupants, <sup>1</sup>if  
11 obtained through a transient space marketplace,<sup>1</sup> including but not  
12 limited to residences or buildings used as residences <sup>1</sup>, that is obtained  
13 through a transient space marketplace or is a professionally managed  
14 unit<sup>1</sup>. "Transient accommodation" does not include: a hotel or hotel  
15 room; a room, group of rooms, or other living or sleeping space used  
16 as a place of assembly; a dormitory or other similar residential facility  
17 of an elementary or secondary school or a college or university; a  
18 hospital, nursing home, or other similar residential facility of a  
19 provider of services for the care, support and treatment of individuals  
20 that is licensed by the State; a campsite, cabin, lean-to, or other similar  
21 residential facility of a campground or an adult or youth camp; a  
22 furnished or unfurnished private residential property, including but not  
23 limited to condominiums, bungalows, single-family homes and similar  
24 living units, where no maid service, room service, linen changing  
25 service or other common hotel services are made available by the  
26 lessor and where the keys to the furnished or unfurnished private  
27 residential property, whether a physical key, access to a keyless  
28 locking mechanism, or other means of physical ingress to the  
29 furnished or unfurnished private residential property, are provided to  
30 the lessee at the location of an offsite real estate broker licensed by the  
31 New Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.  
32 <sup>2</sup>1, and provided that the rental is entirely facilitated by the real estate  
33 broker<sup>1</sup><sup>2</sup>; or leases of real property with a term of at least 90  
34 consecutive days.

35 "Transient space marketplace" means **[an online]** a marketplace or  
36 travel agency through which a person may offer transient  
37 accommodations **[or hotel rooms]** to **[individuals]** customers and  
38 through which customers may arrange <sup>2</sup>**[and pay]**<sup>2</sup> for occupancies of  
39 transient accommodations <sup>2</sup>**[1; provided that the transient space**  
40 marketplace collects the payment on behalf of the person offering the  
41 transient accommodation<sup>1</sup><sup>2</sup>. **[A "transient space marketplace" allows**  
42 transient accommodations or hotel rooms to be advertised or listed  
43 through an online marketplace in exchange for consideration or  
44 provides a means for a customer to arrange for the occupancy of the  
45 transient accommodation or hotel room in exchange for consideration.  
46 A 'transient space marketplace' shall not include an online marketplace  
47 operated by or on behalf of a hotel or hotel corporation that facilitates  
48 customer occupancy solely for the hotel or hotel corporation's owned



1 or managed hotels and franchisees, and shall not include a travel  
2 agency or an online travel agency.】 “Transient space marketplace”  
3 does not include a marketplace or travel agency that exclusively offers  
4 transient accommodations <sup>1</sup>in the State<sup>1</sup> owned by the owner of the  
5 <sup>2</sup>【transient space】<sup>2</sup> marketplace <sup>2</sup>or travel agency<sup>2</sup>.  
6 (cf: P.L.2018, c.132, s.5)  
7

8 <sup>1</sup>4. Section 7 of P.L.2007, c.30 (C.34:1B-196) is amended to  
9 read as follows:

10 7. a. A tax imposed pursuant to a municipal ordinance  
11 adopted under the provisions of subsection a. of section 5 of  
12 P.L.2007, c.30 (C.34:1B-194) shall be collected on behalf of the  
13 municipality by the person collecting the receipts, charges or rent  
14 from the customer.

15 b. Each person required to collect a tax imposed by the  
16 ordinance shall be personally liable for the tax imposed, collected  
17 or required to be collected hereunder. Any such person shall have  
18 the same right in respect to collecting the tax from a customer as if  
19 the tax were a part of the rent and payable at the same time;  
20 provided, however, that the chief fiscal officer of the municipality  
21 shall be joined as a party in any action or proceeding brought to  
22 collect the tax.

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

33 (1) The name of the person who provided the transient  
34 accommodation 【or hotel room】;

35 (2) The name of the customer who procured occupancy of the  
36 transient accommodation 【or hotel room】;

37 (3) The address, including any unit designation, of the transient  
38 accommodation 【or hotel room】;

39 (4) The dates and nightly rates for which the consumer procured  
40 occupancy of the transient accommodation 【or hotel room】;

41 (5) The municipal transient accommodation registration number,  
42 if applicable;

43 (6) A statement as to whether such booking services will be  
44 provided in connection with (i) short-term rental of the entirety of  
45 such unit, (ii) short-term rental of part of such unit, but not the  
46 entirety of such unit, and/or (iii) short-term rental of the entirety of  
47 such unit, or part thereof, in which a non-short-term occupant will

1 continue to occupy such unit for the duration of such short-term  
2 rental;

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

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

9 The Division of Taxation may audit transient space marketplaces as  
10 necessary to ensure data accuracy and enforce tax compliance.<sup>1</sup>

11 (cf: P.L.2018, c.49, s.5)

12

13 <sup>1</sup>**[3.] 5.**<sup>1</sup> Section 2 of P.L.1947, c.71 (C.40:48-8.16) is amended  
14 to read as follows:

15 2. As used in this act:

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

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

20 (2) Any cover charge, minimum charge, entertainment, or other  
21 similar charge made to any patron of any restaurant, cafe, bar, hotel or  
22 other similar establishment;

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

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

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

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

34 <sup>2</sup>"Obtained through a transient space marketplace" means that  
35 payment for the accommodation is made through a means provided  
36 by the marketplace or travel agency, either directly or indirectly,  
37 regardless of which person or entity receives the payment, and  
38 where the contracting for the accommodation is made through the  
39 marketplace or travel agency.<sup>2</sup>

40 <sup>1</sup>"Professionally managed unit" means a room, group of rooms, or  
41 other living or sleeping space for the lodging of occupants in the State,  
42 that is offered for rent as a rental unit that does not share any living or  
43 sleeping space with any other rental unit, and that is directly or  
44 indirectly owned or controlled by a person offering for rent two or  
45 more other units during the calendar year.<sup>1</sup>

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

48 "Residence" means a house, condominium, or other residential  
49 dwelling unit in a building or structure or part of a building or

1 structure that is designed, constructed, leased, rented, let or hired out,  
2 or otherwise made available for use as a residence.

3 "Transient accommodation" means a room, group of rooms, or  
4 other living or sleeping space for the lodging of occupants, <sup>1</sup>if  
5 obtained through a transient space marketplace,<sup>1</sup> including but not  
6 limited to residences or buildings used as residences <sup>1</sup>, that is obtained  
7 through a transient space marketplace or is a professionally managed  
8 unit<sup>1</sup>. "Transient accommodation" does not include: a hotel or hotel  
9 room; a room, group of rooms, or other living or sleeping space used  
10 as a place of assembly; a dormitory or other similar residential facility  
11 of an elementary or secondary school or a college or university; a  
12 hospital, nursing home, or other similar residential facility of a  
13 provider of services for the care, support and treatment of individuals  
14 that is licensed by the State; a campsite, cabin, lean-to, or other similar  
15 residential facility of a campground or an adult or youth camp; a  
16 furnished or unfurnished private residential property, including but not  
17 limited to condominiums, bungalows, single-family homes and similar  
18 living units, where no maid service, room service, linen changing  
19 service or other common hotel services are made available by the  
20 lessor and where the keys to the furnished or unfurnished private  
21 residential property, whether a physical key, access to a keyless  
22 locking mechanism, or other means of physical ingress to the  
23 furnished or unfurnished private residential property, are provided to  
24 the lessee at the location of an offsite real estate broker licensed by the  
25 New Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.  
26 <sup>2</sup>if, and provided that the rental is entirely facilitated by the real estate  
27 broker<sup>1</sup><sup>2</sup>; or leases of real property with a term of at least 90  
28 consecutive days.

29 "Transient space marketplace" means **[an online]** a marketplace or  
30 travel agency through which a person may offer transient  
31 accommodations **[or hotel rooms]** to **[individuals]** customers and  
32 through which customers may arrange <sup>2</sup>**[and pay]**<sup>2</sup> for occupancies of  
33 transient accommodations <sup>2</sup>**[**<sup>1</sup>; provided that the transient space  
34 marketplace collects the payment on behalf of the person offering the  
35 transient accommodation<sup>1</sup><sup>2</sup>. **[A "transient space marketplace" allows**  
36 transient accommodations or hotel rooms to be advertised or listed  
37 through an online marketplace in exchange for consideration or  
38 provides a means for a customer to arrange for the occupancy of the  
39 transient accommodation or hotel room in exchange for consideration.  
40 A 'transient space marketplace' shall not include an online marketplace  
41 operated by or on behalf of a hotel or hotel corporation that facilitates  
42 customer occupancy solely for the hotel or hotel corporation's owned  
43 or managed hotels and franchisees, and shall not include a travel  
44 agency or an online travel agency. **]** "Transient space marketplace"  
45 does not include a marketplace or travel agency that exclusively offers  
46 transient accommodations <sup>1</sup>in the State<sup>1</sup> owned by the owner of the  
47 <sup>2</sup>**[**transient space<sup>2</sup> marketplace <sup>2</sup>or travel agency<sup>2</sup>.  
48 (cf: P.L.2018, c.132, s.6)

- 1       <sup>1</sup>**[4.] 6.**<sup>1</sup> Section 1 of P.L.1991, c.376 (C.40:48-8.45) is amended  
2 to read as follows:
- 3       1. As used in this act:
- 4       a. "Convention center operating authority" means, in the case of  
5 any eligible municipality, the public authority or other governmental  
6 entity empowered to operate convention hall and the convention center  
7 facilities in the eligible municipality.
- 8       b. "Director" means the Director of the Division of Taxation in  
9 the Department of the Treasury.
- 10       c. "Eligible municipality" means any municipality in which any  
11 portion of the proceeds of a retail sales tax levied by ordinance  
12 adopted by the municipality pursuant to section 1 of P.L.1947,  
13 c.71 (C.40:48-8.15) is applied as authorized by law to the payment of  
14 costs of convention center facilities located in the municipality.
- 15       d. "Hotel" means a building or a portion of a building which is  
16 regularly used and kept open as such for the lodging of guests. "Hotel"  
17 includes an apartment hotel, a motel, inn, and rooming or boarding  
18 house or club, whether or not meals are served, but does not include a  
19 transient accommodation.
- 20       e. <sup>2</sup>"Obtained through a transient space marketplace" means that  
21 payment for the accommodation is made through a means provided  
22 by the marketplace or travel agency, either directly or indirectly,  
23 regardless of which person or entity receives the payment, and  
24 where the contracting for the accommodation is made through the  
25 marketplace or travel agency.
- 26       f.<sup>2</sup> "Occupied room" means a room or rooms of any kind in any  
27 part of a hotel or transient accommodation, other than a place of  
28 assembly, which is used or possessed by a guest or guests, whether or  
29 not for consideration.
- 30       <sup>2</sup>**[<sup>1</sup>f.] g.**<sup>2</sup> "Professionally managed unit" means a room, group of  
31 rooms, or other living or sleeping space for the lodging of occupants in  
32 the State, that is offered for rent as a rental unit that does not share any  
33 living or sleeping space with any other rental unit, and that is directly  
34 or indirectly owned or controlled by a person offering for rent two or  
35 more other units during the calendar year.<sup>1</sup>
- 36       <sup>2</sup>**[<sup>1</sup>f.] g.**<sup>1</sup> **[<sup>1</sup>h.] i.**<sup>2</sup> "Residence" means a house, condominium, or  
37 other residential dwelling unit in a building or structure or part of a  
38 building or structure that is designed, constructed, leased, rented, let or  
39 hired out, or otherwise made available for use as a residence.
- 40       <sup>2</sup>**[<sup>1</sup>g.] h.**<sup>1</sup> **[<sup>1</sup>i.] j.**<sup>2</sup> "Transient accommodation" means a room,  
41 group of rooms, or other living or sleeping space for the lodging of  
42 occupants, <sup>1</sup>**[if obtained through a transient space marketplace,]**<sup>1</sup>  
43 including but not limited to residences or buildings used as residences  
44 <sup>1</sup>, that is obtained through a transient space marketplace or is a  
45 professionally managed unit<sup>1</sup>. "Transient accommodation" does not  
46 include: a hotel or hotel room; a room, group of rooms, or other living  
47 or sleeping space used as a place of assembly; a dormitory or other  
48 similar residential facility of an elementary or secondary school or a

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

18 <sup>2</sup>1<sup>1</sup> h. <sup>1</sup>i. <sup>2</sup> "Transient space marketplace" means **[an online]**  
 19 a marketplace or travel agency through which a person may offer  
 20 transient accommodations **[or hotel rooms]** to **[individuals]**  
 21 customers and through which customers may arrange <sup>2</sup>**[and pay]**<sup>2</sup> for  
 22 occupancies of transient accommodations <sup>2</sup>**1**; provided that the  
 23 transient space marketplace collects the payment on behalf of the  
 24 person offering the transient accommodation<sup>1</sup><sup>2</sup>. **[A "transient space**  
 25 **marketplace" allows transient accommodations or hotel rooms to be**  
 26 **advertised or listed through an online marketplace in exchange for**  
 27 **consideration or provides a means for a customer to arrange for the**  
 28 **occupancy of the transient accommodation or hotel room in exchange**  
 29 **for consideration. A 'transient space marketplace' shall not include an**  
 30 **online marketplace operated by or on behalf of a hotel or hotel**  
 31 **corporation that facilitates customer occupancy solely for the hotel or**  
 32 **hotel corporation's owned or managed hotels and franchisees, and shall**  
 33 **not include a travel agency or an online travel agency.]** **"Transient**  
 34 **space marketplace" does not include a marketplace or travel agency**  
 35 **that exclusively offers transient accommodations <sup>1</sup>in the State<sup>1</sup> owned**  
 36 **by the owner of the <sup>2</sup>**[transient space]**<sup>2</sup> marketplace <sup>2</sup>or travel**  
 37 **agency<sup>2</sup>.**

38 (cf: P.L.2018, c.132, s.7)

39

40 <sup>1</sup>7. Section 5 of P.L.1991, c.376 (C.40:48-8.49) is amended to  
 41 read as follows:

42 5. The fees under this act shall be collected and administered  
 43 by the director, notwithstanding the provisions of any other law to  
 44 the contrary. In carrying out the provisions of this section, the  
 45 director shall have all the powers granted in P.L.1966, c.30  
 46 (C.54:32B-1 et seq.). The director shall determine and certify to the  
 47 State Treasurer on a monthly basis the amount of revenues collected  
 48 by the director pursuant to this section on account of the fees

1 imposed pursuant to this act in an eligible municipality which are  
2 payable to the convention center operating authority operating  
3 convention center facilities in such eligible municipality. The State  
4 Treasurer upon the certification of the director and upon the warrant  
5 of the State Comptroller, shall pay and distribute on a monthly basis  
6 to the convention center operating authority the amount so  
7 determined and certified.

8 Notwithstanding any other provision of law or administrative  
9 action to the contrary, transient space marketplaces shall be  
10 required to collect and pay on behalf of persons engaged in the  
11 business of providing transient accommodations **【or hotel rooms】**  
12 located in this State the tax for transactions **【solely consummated】**  
13 obtained through the transient space marketplace. For not less than  
14 four years following the end of the calendar year in which the  
15 transaction occurred, the transient space marketplace shall maintain  
16 the following data for those transactions consummated through the  
17 transient space marketplace:

18 (1) The name of the person who provided the transient  
19 accommodation **【or hotel room】**;

20 (2) The name of the customer who procured occupancy of the  
21 transient accommodation **【or hotel room】**;

22 (3) The address, including any unit designation, of the transient  
23 accommodation **【or hotel room】**;

24 (4) The dates and nightly rates for which the consumer procured  
25 occupancy of the transient accommodation **【or hotel room】**;

26 (5) The municipal transient accommodation registration number,  
27 if applicable;

28 (6) A statement as to whether such booking services will be  
29 provided in connection with (i) short-term rental of the entirety of  
30 such unit, (ii) short-term rental of part of such unit, but not the  
31 entirety of such unit, and/or (iii) short-term rental of the entirety of  
32 such unit, or part thereof, in which a non-short-term occupant will  
33 continue to occupy such unit for the duration of such short-term  
34 rental;

35 (7) The individualized name or number of each such  
36 advertisement or listing connected to such unit and the uniform  
37 resource locator (URL) for each such listing or advertisement,  
38 where applicable; and

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

41 The Division of Taxation may audit transient space marketplaces as  
42 necessary to ensure data accuracy and enforce tax compliance.<sup>1</sup>

43 (cf: P.L.2018, c.49, s.11)

44

45 <sup>1</sup>**【5.】** 8.<sup>1</sup> Section 2 of P.L.1981, c.77 (C.40:48E-2) is amended to  
46 read as follows:

47 2. As used in this act "hotel" means a building or portion of a  
48 building which is regularly used and kept open as such for the lodging

1 of guests. "Hotel" includes an apartment hotel, a motel, inn, and  
2 rooming or boarding house or club, whether or not meals are served,  
3 but does not include a transient accommodation.

4 <sup>2</sup>"Obtained through a transient space marketplace" means that  
5 payment for the accommodation is made through a means provided  
6 by the marketplace or travel agency, either directly or indirectly,  
7 regardless of which person or entity receives the payment, and  
8 where the contracting for the accommodation is made through the  
9 marketplace or travel agency.<sup>2</sup>

10 <sup>1</sup>"Professionally managed unit" means a room, group of rooms, or  
11 other living or sleeping space for the lodging of occupants in the State,  
12 that is offered for rent as a rental unit that does not share any living or  
13 sleeping space with any other rental unit, and that is directly or  
14 indirectly owned or controlled by a person offering for rent two or  
15 more other units during the calendar year.<sup>1</sup>

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

20 "Transient accommodation" means a room, group of rooms, or  
21 other living or sleeping space for the lodging of occupants, <sup>1</sup>**[if**  
22 **obtained through a transient space marketplace,]**<sup>1</sup> including but not  
23 limited to residences or buildings used as residences <sup>1</sup>, that is obtained  
24 through a transient space marketplace or is a professionally managed  
25 unit<sup>1</sup>. "Transient accommodation" does not include: a hotel or hotel  
26 room; a room, group of rooms, or other living or sleeping space used  
27 as a place of assembly; a dormitory or other similar residential facility  
28 of an elementary or secondary school or a college or university; a  
29 hospital, nursing home, or other similar residential facility of a  
30 provider of services for the care, support and treatment of individuals  
31 that is licensed by the State; a campsite, cabin, lean-to, or other similar  
32 residential facility of a campground or an adult or youth camp; a  
33 furnished or unfurnished private residential property, including but not  
34 limited to condominiums, bungalows, single-family homes and similar  
35 living units, where no maid service, room service, linen changing  
36 service or other common hotel services are made available by the  
37 lessor and where the keys to the furnished or unfurnished private  
38 residential property, whether a physical key, access to a keyless  
39 locking mechanism, or other means of physical ingress to the  
40 furnished or unfurnished private residential property, are provided to  
41 the lessee at the location of an offsite real estate broker licensed by the  
42 New Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.  
43 <sup>2</sup>**[<sup>1</sup>, and provided that the rental is entirely facilitated by the real estate**  
44 **broker<sup>1</sup>]**<sup>2</sup>; or leases of real property with a term of at least 90  
45 consecutive days.

46 "Transient space marketplace" means **[an online]** a marketplace or  
47 travel agency through which a person may offer transient  
48 accommodations **[or hotel rooms]** to **[individuals]** customers and

1 through which customers may arrange <sup>2</sup>[and pay]<sup>2</sup> for occupancies of  
2 transient accommodations <sup>2</sup>[<sup>1</sup>; provided that the transient space  
3 marketplace collects the payment on behalf of the person offering the  
4 transient accommodation<sup>1</sup>]<sup>2</sup>. [A "transient space marketplace" allows  
5 transient accommodations or hotel rooms to be advertised or listed  
6 through an online marketplace in exchange for consideration or  
7 provides a means for a customer to arrange for the occupancy of the  
8 transient accommodation or hotel room in exchange for consideration.  
9 A 'transient space marketplace' shall not include an online marketplace  
10 operated by or on behalf of a hotel or hotel corporation that facilitates  
11 customer occupancy solely for the hotel or hotel corporation's owned  
12 or managed hotels and franchisees, and shall not include a travel  
13 agency or an online travel agency.] "Transient space marketplace"  
14 does not include a marketplace or travel agency that exclusively offers  
15 transient accommodations <sup>1</sup>in the State<sup>1</sup> owned by the owner of the  
16 <sup>2</sup>[transient space]<sup>2</sup> marketplace <sup>2</sup>or travel agency<sup>2</sup>.  
17 (cf: P.L.2018, c.132, s.8)

18

19 <sup>1</sup>9. Section 4 of P.L.1981, c.77 (C.40:48E-4) is amended to read  
20 as follows:

21 4. a. The tax shall be collected on behalf of the city by the  
22 person collecting the use or occupancy charge from the hotel or  
23 transient accommodation customer.

24 b. Every person required to collect any tax imposed by the  
25 ordinance shall be personally liable for the tax imposed, collected  
26 or required to be collected hereunder. Any such person shall have  
27 the same right in respect to collecting the tax from his customer as  
28 if the tax were a part of the use or occupancy charge and payable at  
29 the same time; provided, however, that the chief fiscal officer of the  
30 city shall be joined as a party in any action or proceeding brought to  
31 collect the tax.

32 c. Notwithstanding any other provision of law or  
33 administrative action to the contrary, transient space marketplaces  
34 shall be required to collect and pay on behalf of persons engaged in  
35 the business of providing transient accommodations [or hotel  
36 rooms] located in this State the tax for transactions [solely  
37 consummated] obtained through the transient space marketplace.  
38 For not less than four years following the end of the calendar year  
39 in which the transaction occurred, the transient space marketplace  
40 shall maintain the following data for those transactions  
41 consummated through the transient space marketplace:

42 (1) The name of the person who provided the transient  
43 accommodation [or hotel room];

44 (2) The name of the customer who procured occupancy of the  
45 transient accommodation [or hotel room];

46 (3) The address, including any unit designation, of the transient  
47 accommodation [or hotel room];



1 (4) The dates and nightly rates for which the consumer procured  
2 occupancy of the transient accommodation **【or hotel room】**;

3 (5) The municipal transient accommodation registration number,  
4 if applicable;

5 (6) A statement as to whether such booking services will be  
6 provided in connection with (i) short-term rental of the entirety of  
7 such unit, (ii) short-term rental of part of such unit, but not the  
8 entirety of such unit, and/or (iii) short-term rental of the entirety of  
9 such unit, or part thereof, in which a non-short-term occupant will  
10 continue to occupy such unit for the duration of such short-term  
11 rental;

12 (7) The individualized name or number of each such  
13 advertisement or listing connected to such unit and the uniform  
14 resource locator (URL) for each such listing or advertisement,  
15 where applicable; and

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

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

20 d. No person required to collect any tax hereunder shall  
21 advertise or hold out to any person or to the public in general, in  
22 any manner, directly or indirectly, that the tax will not be separately  
23 charged and stated to the customer or that the tax will be refunded  
24 to the customer.

25 e. All revenues collected from the tax shall be remitted to the  
26 chief fiscal officer of the city on or before the dates on which  
27 municipal real property taxes are due.

28 f. The city shall enforce the payment of delinquent hotel  
29 occupancy taxes in the same manner as provided for municipal real  
30 property taxes.<sup>1</sup>

31 (cf: P.L.2018, c.49, s.14)

32

33 <sup>1</sup>10. Section 5 of P.L.2003, c.114 (C.40:48F-3) is amended to  
34 read as follows:

35 5. a. A tax imposed pursuant to a municipal ordinance  
36 adopted under the provisions of section 3 of P.L.2003, c.114  
37 (C.40:48F-1) shall be collected on behalf of the municipality by the  
38 person collecting the rent from the hotel or transient  
39 accommodation customer.

40 b. Each person required to collect a tax imposed by the  
41 ordinance shall be personally liable for the tax imposed, collected  
42 or required to be collected hereunder. Any such person shall have  
43 the same right in respect to collecting the tax from a customer as if  
44 the tax were a part of the rent and payable at the same time;  
45 provided, however, that the chief fiscal officer of the municipality  
46 shall be joined as a party in any action or proceeding brought to  
47 collect the tax.

48 c. Notwithstanding any other provision of law or  
49 administrative action to the contrary, transient space marketplaces

1 shall be required to collect and pay on behalf of persons engaged in  
2 the business of providing transient accommodations **【or hotel**  
3 **rooms】** located in this State the tax for transactions **【solely**  
4 **consummated】** obtained through the transient space marketplace.  
5 For not less than four years following the end of the calendar year  
6 in which the transaction occurred, the transient space marketplace  
7 shall maintain the following data for those transactions  
8 consummated through the transient space marketplace:

9 (1) The name of the person who provided the transient  
10 accommodation **【or hotel room】**;

11 (2) The name of the customer who procured occupancy of the  
12 transient accommodation **【or hotel room】**;

13 (3) The address, including any unit designation, of the transient  
14 accommodation **【or hotel room】**;

15 (4) The dates and nightly rates for which the consumer procured  
16 occupancy of the transient accommodation **【or hotel room】**;

17 (5) The municipal transient accommodation registration number,  
18 if applicable;

19 (6) A statement as to whether such booking services will be  
20 provided in connection with (i) short-term rental of the entirety of  
21 such unit, (ii) short-term rental of part of such unit, but not the  
22 entirety of such unit, and/or (iii) short-term rental of the entirety of  
23 such unit, or part thereof, in which a non-short-term occupant will  
24 continue to occupy such unit for the duration of such short-term  
25 rental;

26 (7) The individualized name or number of each such  
27 advertisement or listing connected to such unit and the uniform  
28 resource locator (URL) for each such listing or advertisement,  
29 where applicable; and

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

32 The Division of Taxation may audit transient space marketplaces as  
33 necessary to ensure data accuracy and enforce tax compliance.<sup>1</sup>

34 (cf: P.L.2018, c.49, s.16)

35  
36 <sup>1</sup>**【6.】 11.**<sup>1</sup> Section 3 of P.L.1992, c.165 (C.40:54D-3) is amended  
37 to read as follows:

38 3. As used in this act:

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

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

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

1 "Commissioner" means the Commissioner of the Department of  
2 Commerce and Economic Development.

3 "Construction" means the planning, designing, construction,  
4 reconstruction, rehabilitation, replacement, repair, extension,  
5 enlargement, improvement and betterment of a project, and includes  
6 the demolition, clearance and removal of buildings or structures on  
7 land acquired, held, leased or used for a project.

8 "Convention center facility" means any convention hall or center  
9 or like structure or building, and shall include all facilities, including  
10 commercial, office, community service, parking facilities and all  
11 property rights, easements and interests, and other facilities  
12 constructed for the accommodation and entertainment of tourists and  
13 visitors, constructed in conjunction with a convention center facility  
14 and forming reasonable appurtenances thereto but does not mean the  
15 Wildwood convention center facility as defined in this section.

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

20 "Cost" means all or any part of the expenses incurred in connection  
21 with the acquisition, construction and maintenance of any real  
22 property, lands, structures, real or personal property rights, rights-of-  
23 way, franchises, easements, and interests acquired or used for a  
24 project; any financing charges and reserves for the payment of  
25 principal and interest on bonds or notes; the expenses of engineering,  
26 appraisal, architectural, accounting, financial and legal services; and  
27 other expenses as may be necessary or incident to the acquisition,  
28 construction and maintenance of a project, the financing thereof and  
29 the placing of the project into operation.

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

31 "Director" means the Director of the Division of Taxation in the  
32 Department of the Treasury.

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

35 "Outdoor special events arena" means a facility or structure for the  
36 holding outdoors of public events, entertainments, sporting events,  
37 concerts or similar activities, and shall include all facilities, property  
38 rights and interests, and all appurtenances reasonably related thereto,  
39 constructed for the accommodation and entertainment of tourists and  
40 visitors.

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

48 "Predominantly tourism related retail receipts" means:

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

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

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

16 <sup>2</sup>"Obtained through a transient space marketplace" means that  
17 payment for the accommodation is made through a means provided  
18 by the marketplace or travel agency, either directly or indirectly,  
19 regardless of which person or entity receives the payment, and  
20 where the contracting for the accommodation is made through the  
21 marketplace or travel agency.<sup>2</sup>

22 <sup>1</sup>"Professionally managed unit" means a room, group of rooms, or  
23 other living or sleeping space for the lodging of occupants in the State,  
24 that is offered for rent as a rental unit that does not share any living or  
25 sleeping space with any other rental unit, and that is directly or  
26 indirectly owned or controlled by a person offering for rent two or  
27 more other units during the calendar year.<sup>1</sup>

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

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

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

38 "Tourism" means activities involved in providing and marketing  
39 services and products, including accommodations, for nonresidents  
40 and residents who travel to and in New Jersey for recreation and  
41 pleasure.

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

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

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

3 "Tourism improvement and development district" or "district"  
4 means an area within two or more contiguous municipalities within a  
5 county of the sixth class established pursuant to ordinance enacted by  
6 those municipalities, for the purposes of promoting the acquisition,  
7 construction, maintenance, operation and support of a tourism project,  
8 and to devote the revenue and the proceeds from taxes upon  
9 predominantly tourism related retail receipts and from tourism  
10 development fees to the purposes as herein defined.

11 "Tourist industry" means the industry consisting of private and  
12 public organizations which directly or indirectly provide services and  
13 products to nonresidents and residents who travel to and in New Jersey  
14 for recreation and pleasure.

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

20 "Transient accommodation" means a room, group of rooms, or  
21 other living or sleeping space for the lodging of occupants, <sup>1</sup>**[if**  
22 **obtained through a transient space marketplace,**<sup>1</sup> including but not  
23 limited to residences or buildings used as residences <sup>1</sup>, that is obtained  
24 through a transient space marketplace or is a professionally managed  
25 unit<sup>1</sup>. "Transient accommodation" does not include: a hotel or hotel  
26 room; a room, group of rooms, or other living or sleeping space used  
27 as a place of assembly; a dormitory or other similar residential facility  
28 of an elementary or secondary school or a college or university; a  
29 hospital, nursing home, or other similar residential facility of a  
30 provider of services for the care, support and treatment of individuals  
31 that is licensed by the State; a campsite, cabin, lean-to, or other similar  
32 residential facility of a campground or an adult or youth camp; a  
33 furnished or unfurnished private residential property, including but not  
34 limited to condominiums, bungalows, single-family homes and similar  
35 living units, where no maid service, room service, linen changing  
36 service or other common hotel services are made available by the  
37 lessor and where the keys to the furnished or unfurnished private  
38 residential property, whether a physical key, access to a keyless  
39 locking mechanism, or other means of physical ingress to the  
40 furnished or unfurnished private residential property, are provided to  
41 the lessee at the location of an offsite real estate broker licensed by the  
42 New Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.  
43 <sup>2</sup>**[<sup>1</sup>, and provided that the rental is entirely facilitated by the real estate**  
44 **broker**<sup>1</sup>]<sup>2</sup>; or leases of real property with a term of at least 90  
45 consecutive days.

46 "Transient space marketplace" means **[an online]** a marketplace or  
47 travel agency through which a person may offer transient  
48 accommodations **[or hotel rooms]** to **[individuals]** customers and

1 through which customers may arrange <sup>2</sup>[and pay]<sup>2</sup> for occupancies of  
2 transient accommodations <sup>2</sup>[<sup>1</sup>; provided that the transient space  
3 marketplace collects the payment on behalf of the person offering the  
4 transient accommodation<sup>1</sup>]<sup>2</sup>. [A "transient space marketplace" allows  
5 transient accommodations or hotel rooms to be advertised or listed  
6 through an online marketplace in exchange for consideration or  
7 provides a means for a customer to arrange for the occupancy of the  
8 transient accommodation or hotel room in exchange for consideration.  
9 A 'transient space marketplace' shall not include an online marketplace  
10 operated by or on behalf of a hotel or hotel corporation that facilitates  
11 customer occupancy solely for the hotel or hotel corporation's owned  
12 or managed hotels and franchisees, <sup>2</sup>and shall not include a travel  
13 agency or an online travel agency.] "Transient space marketplace"  
14 does not include a marketplace or travel agency that exclusively offers  
15 transient accommodations <sup>1</sup>in the State<sup>1</sup> owned by the owner of the  
16 <sup>2</sup>[transient space]<sup>2</sup> marketplace <sup>2</sup>or travel agency<sup>2</sup>.

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

20 "Wildwood convention center facility" means the project  
21 authorized by paragraph (12) of subsection a. of section 6 of P.L.1971,  
22 c.137 (C.5:10-6).

23 (cf: P.L.2018, c.132, s.9)

24

25 <sup>1</sup>12. Section 9 of P.L.1992, c.165 (C.40:54D-9) is amended to  
26 read as follows:

27 9. a. (1) A vendor required to collect the tax upon  
28 predominantly tourism related retail receipts or tourism assessment  
29 imposed pursuant to this act shall on or before the dates required  
30 pursuant to section 17 of P.L.1966, c.30 (C.54:32B-17), forward to  
31 the director the tax and assessments collected in the preceding  
32 month and make and file a return for the preceding month with the  
33 director on any form and containing any information as the Director  
34 of the Division of Taxation in the Department of the Treasury shall  
35 prescribe by rule or regulation as necessary to determine liability  
36 for the tax and assessment in the preceding month during which the  
37 person was required to collect the tax.

38 (2) A vendor required to collect the tax upon predominantly  
39 tourism related retail receipts and the tourism assessment shall be  
40 personally liable for the tax or assessment imposed, collected, or  
41 required to be paid, collected, or remitted under section 4 of  
42 P.L.1992, c.165 (C.40:54D-4). Any such vendor shall have the  
43 same right in respect to collecting the tax or assessment from that  
44 vendor's customer or in respect to non-payment of the tax or  
45 assessment by the customer as if the tax or assessment were a part  
46 of the purchase price of the property or service, amusement charge  
47 or rent, as the case may be, and payable at the same time; provided

1 however, that the director shall be joined as a party in any action or  
2 proceeding brought to collect the tax or assessment.

3 For purposes of this paragraph, "vendor" includes: an individual,  
4 partnership, corporation, or an officer, director, stockholder, or  
5 employee of a corporation, or a member or employee of a  
6 partnership, who as such officer, director, stockholder, employee, or  
7 member is under the duty to perform the act in respect of which the  
8 violation occurs.

9 (3) Notwithstanding any other provision of law or  
10 administrative action to the contrary, transient space marketplaces  
11 shall be required to collect and pay on behalf of persons engaged in  
12 the business of providing transient accommodations **【or hotel**  
13 **rooms】** located in this State the tax for transactions **【solely**  
14 **consummated】** obtained through the transient space marketplace.  
15 For not less than four years following the end of the calendar year  
16 in which the transaction occurred, the transient space marketplace  
17 shall maintain the following data for those transactions  
18 consummated through the transient space marketplace:

19 (1) The name of the person who provided the transient  
20 accommodation **【or hotel room】**;

21 (2) The name of the customer who procured occupancy of the  
22 transient accommodation **【or hotel room】**;

23 (3) The address, including any unit designation, of the transient  
24 accommodation **【or hotel room】**;

25 (4) The dates and nightly rates for which the consumer procured  
26 occupancy of the transient accommodation **【or hotel room】**;

27 (5) The municipal transient accommodation registration number,  
28 if applicable;

29 (6) A statement as to whether such booking services will be  
30 provided in connection with (i) short-term rental of the entirety of  
31 such unit, (ii) short-term rental of part of such unit, but not the  
32 entirety of such unit, and/or (iii) short-term rental of the entirety of  
33 such unit, or part thereof, in which a non-short-term occupant will  
34 continue to occupy such unit for the duration of such short-term  
35 rental;

36 (7) The individualized name or number of each such  
37 advertisement or listing connected to such unit and the uniform  
38 resource locator (URL) for each such listing or advertisement,  
39 where applicable; and

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

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

44 b. The director may permit or require returns to be made  
45 covering other periods and upon any dates as the director may  
46 specify. In addition, the director may require payments of tax and  
47 assessment liability at any intervals and based upon any  
48 classifications as the director may designate. In prescribing any

1 other periods to be covered by the return or intervals or  
2 classifications for payment of tax and assessment liability, the  
3 director may take into account the dollar volume of tax and  
4 assessment involved as well as the need for ensuring the prompt and  
5 orderly collection of the tax imposed.

6 c. The director may require amended returns to be filed within  
7 20 days after notice and to contain the information specified in the  
8 notice.

9 d. The director shall inform the authority for each month in  
10 which this tax and assessment is collected and returns made of the  
11 amount so collected in each month.<sup>1</sup>

12 (cf: P.L.2018, c.49, s.18)

13

14 <sup>1</sup>[7.] 13.<sup>1</sup> Section 2 of P.L.1966, c.30 (C.54:32B-2) is amended to  
15 read as follows:

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

18 (a) "Person" includes an individual, trust, partnership, limited  
19 partnership, limited liability company, society, association, joint stock  
20 company, corporation, public corporation or public authority, estate,  
21 receiver, trustee, assignee, referee, fiduciary and any other legal entity.

22 (b) "Purchase at retail" means a purchase by any person at a retail  
23 sale.

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

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

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

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



1 (2) For the purposes of this act, the term "retail sale" includes:  
2 sales of tangible personal property to all contractors, subcontractors or  
3 repairmen of materials and supplies for use by them in erecting  
4 structures for others, or building on, or otherwise improving, altering,  
5 or repairing real property of others.

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

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

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

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

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

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

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

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

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

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

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

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

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

3 (1) The term "seller" includes:

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

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

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

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

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

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

1 political subdivisions when such entity sells services or property of a  
2 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 the  
15 criteria set forth in paragraph (1) or (2) of section 1 of P.L.2018, c.132  
16 (C.54:32B-3.5); and

17 (K) A marketplace facilitator.

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

38 (3) Notwithstanding any other provision of law or administrative  
39 action to the contrary, transient space marketplaces shall be required to  
40 collect and pay on behalf of persons engaged in the business of  
41 providing transient accommodations <sup>1</sup>【or hotel rooms】<sup>1</sup> located in this  
42 State the tax for transactions <sup>1</sup>【solely consummated】 obtained<sup>1</sup>  
43 through the transient space marketplace. For not less than four years  
44 following the end of the calendar year in which the transaction  
45 occurred, the transient space marketplace shall maintain the following  
46 data for those transactions consummated through the transient space  
47 marketplace:

48 (A) The name of the person who provided the transient  
49 accommodation <sup>1</sup>【or hotel room】<sup>1</sup>;

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

1 hall or other hall or place of assembly for a live, dramatic,  
2 choreographic or musical performance.

3 (s) "Lessor" means any person who is the owner, licensee, or  
4 lessee of any premises, tangible personal property or a specified digital  
5 product which the person leases, subleases, or grants a license to use to  
6 other persons.

7 (t) "Place of amusement" means any place where any facilities for  
8 entertainment, amusement, or sports are provided.

9 (u) "Casual sale" means an isolated or occasional sale of an item of  
10 tangible personal property or a specified digital product by a person  
11 who is not regularly engaged in the business of making retail sales of  
12 such property or product where the item of tangible personal property  
13 or the specified digital product was obtained by the person making the  
14 sale, through purchase or otherwise, for the person's own use.

15 (v) "Motor vehicle" includes all vehicles propelled otherwise than  
16 by muscular power (excepting such vehicles as run only upon rails or  
17 tracks), trailers, semitrailers, house trailers, or any other type of  
18 vehicle drawn by a motor-driven vehicle, and motorcycles, designed  
19 for operation on the public highways.

20 (w) "Persons required to collect tax" or "persons required to collect  
21 any tax imposed by this act" includes: every seller of tangible personal  
22 property, specified digital products or services; every recipient of  
23 amusement charges; every operator of a hotel or transient  
24 accommodation; every transient space marketplace; every marketplace  
25 facilitator; every seller of a telecommunications service; every  
26 recipient of initiation fees, membership fees or dues for access to or  
27 use of the property or facilities of a health and fitness, athletic,  
28 sporting or shopping club or organization; and every recipient of  
29 charges for parking, storing or garaging a motor vehicle. Said terms  
30 shall also include any officer or employee of a corporation or of a  
31 dissolved corporation who as such officer or employee is under a duty  
32 to act for such corporation in complying with any requirement of this  
33 act and any member of a partnership.

34 (x) "Customer" includes: every purchaser of tangible personal  
35 property, specified digital products or services; every patron paying or  
36 liable for the payment of any amusement charge; every occupant of a  
37 room or rooms in a hotel or transient accommodation; every person  
38 paying charges in the nature of initiation fees, membership fees or  
39 dues for access to or use of the property or facilities of a health and  
40 fitness, athletic, sporting or shopping club or organization; and every  
41 purchaser of parking, storage or garaging a motor vehicle.

42 (y) "Property and services the use of which is subject to tax"  
43 includes: (1) all property sold to a person within the State, whether or  
44 not the sale is made within the State, the use of which property is  
45 subject to tax under section 6 or will become subject to tax when such  
46 property is received by or comes into the possession or control of such  
47 person within the State; (2) all services rendered to a person within the  
48 State, whether or not such services are performed within the State,  
49 upon tangible personal property or a specified digital product the use

1 of which is subject to tax under section 6 or will become subject to tax  
2 when such property or product is distributed within the State or is  
3 received by or comes into possession or control of such person within  
4 the State; (3) intrastate, interstate, or international telecommunications  
5 sourced to this State pursuant to section 29 of P.L.2005, c.126  
6 (C.54:32B-3.4); (4) (Deleted by amendment, P.L.1995, c.184); (5)  
7 energy sold, exchanged or delivered in this State for use in this State;  
8 (6) utility service sold, exchanged or delivered in this State for use in  
9 this State; (7) mail processing services in connection with printed  
10 advertising material distributed in this State; (8) (Deleted by  
11 amendment, P.L.2005, c.126); and (9) services the benefit of which are  
12 received in this State.

13 (z) "Director" means the Director of the Division of Taxation in  
14 the State Department of the Treasury, or any officer, employee or  
15 agency of the Division of Taxation in the Department of the Treasury  
16 duly authorized by the director (directly, or indirectly by one or more  
17 redelegations of authority) to perform the functions mentioned or  
18 described in this act.

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

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

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

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

31 (C) Providing tangible personal property or a specified digital  
32 product along with an operator for a fixed or indeterminate period of  
33 time. A condition of this exclusion is that the operator is necessary for  
34 the equipment to perform as designed. For the purpose of this  
35 subparagraph, an operator must do more than maintain, inspect, or set-  
36 up the tangible personal property or specified digital product.

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

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

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

47 (cc) "Telecommunications service" means the electronic  
48 transmission, conveyance, or routing of voice, data, audio, video, or

1 any other information or signals to a point, or between or among  
2 points.

3 "Telecommunications service" shall include such transmission,  
4 conveyance, or routing in which computer processing applications are  
5 used to act on the form, code, or protocol of the content for purposes  
6 of transmission, conveyance, or routing without regard to whether  
7 such service is referred to as voice over Internet protocol services or is  
8 classified by the Federal Communications Commission as enhanced or  
9 value added.

10 "Telecommunications service" shall not include:

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

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

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

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

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

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

17 (7) data processing and information services that allow data to be  
18 generated, acquired, stored, processed, or retrieved and delivered by an  
19 electronic transmission to a purchaser where such purchaser's primary  
20 purpose for the underlying transaction is the processed data or  
21 information;

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

24 (9) tangible personal property;

25 (10) advertising, including but not limited to directory  
26 advertising;

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

28 (12) internet access service;

29 (13) radio and television audio and video programming services,  
30 regardless of the medium, including the furnishing of transmission,  
31 conveyance, and routing of such services by the programming service  
32 provider. Radio and television audio and video programming services  
33 shall include but not be limited to cable service as defined in section  
34 47 U.S.C. s.522(6) and audio and video programming services  
35 delivered by commercial mobile radio service providers, as defined in  
36 section 47 C.F.R. 20.3;

37 (14) ancillary services; or

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

40 For the purposes of this subsection:

41 "ancillary service" means a service that is associated with or  
42 incidental to the provision of telecommunications services, including  
43 but not limited to detailed telecommunications billing, directory  
44 assistance, vertical service, and voice mail service; "conference  
45 bridging service" means an ancillary service that links two or more  
46 participants of an audio or video conference call and may include the  
47 provision of a telephone number. Conference bridging service does  
48 not include the telecommunications services used to reach the  
49 conference bridge;

- 1 "detailed telecommunications billing service" means an ancillary  
2 service of separately stating information pertaining to individual calls  
3 on a customer's billing statement;
- 4 "directory assistance" means an ancillary service of providing  
5 telephone number information or address information or both;
- 6 "vertical service" means an ancillary service that is offered in  
7 connection with one or more telecommunications services, which  
8 offers advanced calling features that allow customers to identify  
9 callers and to manage multiple calls and call connections, including  
10 conference bridging services; and
- 11 "voice mail service" means an ancillary service that enables the  
12 customer to store, send, or receive recorded messages. Voice mail  
13 service does not include any vertical service that a customer may be  
14 required to have to utilize the voice mail service.
- 15 (dd) (1) "Intrastate telecommunications" means a  
16 telecommunications service that originates in one United States state  
17 or a United States territory or possession or federal district, and  
18 terminates in the same United States state or United States territory or  
19 possession or federal district.
- 20 (2) "Interstate telecommunications" means a telecommunications  
21 service that originates in one United States state or a United States  
22 territory or possession or federal district, and terminates in a different  
23 United States state or United States territory or possession or federal  
24 district.
- 25 (3) "International telecommunications" means a  
26 telecommunications service that originates or terminates in the United  
27 States and terminates or originates outside the United States,  
28 respectively. "United States" includes the District of Columbia or a  
29 United States territory or possession.
- 30 (ee) (Deleted by amendment, P.L.2008, c.123)
- 31 (ff) "Natural gas" means any gaseous fuel distributed through a  
32 pipeline system.
- 33 (gg) "Energy" means natural gas or electricity.
- 34 (hh) "Utility service" means the transportation or transmission of  
35 natural gas or electricity by means of mains, wires, lines or pipes, to  
36 users or customers.
- 37 (ii) "Self-generation unit" means a facility located on the user's  
38 property, or on property purchased or leased from the user by the  
39 person owning the self-generation unit and such property is contiguous  
40 to the user's property, which generates electricity to be used only by  
41 that user on the user's property and is not transported to the user over  
42 wires that cross a property line or public thoroughfare unless the  
43 property line or public thoroughfare merely bifurcates the user's or  
44 self-generation unit owner's otherwise contiguous property.
- 45 (jj) "Co-generation facility" means a facility the primary purpose  
46 of which is the sequential production of electricity and steam or other  
47 forms of useful energy which are used for industrial or commercial  
48 heating or cooling purposes and which is designated by the Federal  
49 Energy Regulatory Commission, or its successor, as a "qualifying



1 facility" pursuant to the provisions of the "Public Utility Regulatory  
2 Policies Act of 1978," Pub.L.95-617.

3 (kk) "Non-utility" means a company engaged in the sale,  
4 exchange or transfer of natural gas that was not subject to the  
5 provisions of P.L.1940, c.5 (C.54:30A-49 et seq.) prior to December  
6 31, 1997.

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

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

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

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

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

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

26 (C) Charges by the seller for any services necessary to complete  
27 the sale;

28 (D) Delivery charges;

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

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

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

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

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

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

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

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

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

- 1 (A) The seller actually receives consideration from a party other  
2 than the purchaser and the consideration is directly related to a price  
3 reduction or discount on the sale;
- 4 (B) The seller has an obligation to pass the price reduction or  
5 discount through to the purchaser;
- 6 (C) The amount of the consideration attributable to the sale is fixed  
7 and determinable by the seller at the time of the sale of the item to the  
8 purchaser; and
- 9 (D) One of the following criteria is met:
- 10 (i) the purchaser presents a coupon, certificate, or other  
11 documentation to the seller to claim a price reduction or discount  
12 where the coupon, certificate, or documentation is authorized,  
13 distributed, or granted by a third party with the understanding that the  
14 third party will reimburse any seller to whom the coupon, certificate,  
15 or documentation is presented;
- 16 (ii) the purchaser identifies himself to the seller as a member of a  
17 group or organization entitled to a price reduction or discount;  
18 provided however, that a preferred customer card that is available to  
19 any patron does not constitute membership in such a group; or
- 20 (iii) the price reduction or discount is identified as a third party  
21 price reduction or discount on the invoice received by the purchaser or  
22 on a coupon, certificate, or other documentation presented by the  
23 purchaser.
- 24 (4) In the case of a bundled transaction that includes a  
25 telecommunications service, an ancillary service, internet access, or an  
26 audio or video programming service, if the price is attributable to  
27 products that are taxable and products that are nontaxable, the portion  
28 of the price attributable to the nontaxable products is subject to tax  
29 unless the provider can identify by reasonable and verifiable standards  
30 such portion from its books and records that are kept in the regular  
31 course of business for other purposes, including non-tax purposes.
- 32 (pp) "Purchase price" means the measure subject to use tax and has  
33 the same meaning as "sales price."
- 34 (qq) "Sales tax" means the tax imposed on certain transactions  
35 pursuant to the provisions of the "Sales and Use Tax Act," P.L.1966,  
36 c.30 (C.54:32B-1 et seq.).
- 37 (rr) "Delivery charges" means charges by the seller for preparation  
38 and delivery to a location designated by the purchaser of personal  
39 property or services including, but not limited to, transportation,  
40 shipping, postage, handling, crating, and packing. If a shipment  
41 includes both exempt and taxable property, the seller should allocate  
42 the delivery charge by using: (1) a percentage based on the total sales  
43 price of the taxable property compared to the total sales price of all  
44 property in the shipment; or (2) a percentage based on the total weight  
45 of the taxable property compared to the total weight of all property in  
46 the shipment. The seller shall tax the percentage of the delivery charge  
47 allocated to the taxable property but is not required to tax the  
48 percentage allocated to the exempt property.

1 (ss) "Direct mail" means printed material delivered or distributed  
2 by United States mail or other delivery service to a mass audience or  
3 to addresses on a mailing list provided by the purchaser or at the  
4 direction of the purchaser in cases in which the cost of the items are  
5 not billed directly to the recipients. "Direct mail" includes tangible  
6 personal property supplied directly or indirectly by the purchaser to the  
7 direct mail seller for inclusion in the package containing the printed  
8 material. "Direct mail" does not include multiple items of printed  
9 material delivered to a single address.

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

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

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

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

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

23 (1) investigation and detective services, including detective  
24 agencies and private investigators, and fingerprint, polygraph, missing  
25 person tracing and skip tracing services;

26 (2) security guard and patrol services, including bodyguard and  
27 personal protection, guard dog, guard, patrol, and security services;

28 (3) armored car services; and

29 (4) security systems services, including security, burglar, and fire  
30 alarm installation, repair or monitoring services.

31 (yy) "Information services" means the furnishing of information  
32 of any kind, which has been collected, compiled, or analyzed by the  
33 seller, and provided through any means or method, other than personal  
34 or individual information which is not incorporated into reports  
35 furnished to other people.

36 (zz) "Specified digital product" means an electronically transferred  
37 digital audio-visual work, digital audio work, or digital book; provided  
38 however, that a digital code which provides a purchaser with a right to  
39 obtain the product shall be treated in the same manner as a specified  
40 digital product.

41 (aaa) "Digital audio-visual work" means a series of related images  
42 which, when shown in succession, impart an impression of motion,  
43 together with accompanying sounds, if any.

44 (bbb) "Digital audio work" means a work that results from the  
45 fixation of a series of musical, spoken, or other sounds, including a  
46 ringtone.

47 (ccc) "Digital book" means a work that is generally recognized in  
48 the ordinary and usual sense as a book.

- 1 (ddd) "Transferred electronically" means obtained by the  
2 purchaser by means other than tangible storage media.
- 3 (eee) "Ringtone" means a digitized sound file that is downloaded  
4 onto a device and that may be used to alert the purchaser with respect  
5 to a communication.
- 6 (fff) "Residence" means a house, condominium, or other  
7 residential dwelling unit in a building or structure or part of a building  
8 or structure that is designed, constructed, leased, rented, let or hired  
9 out, or otherwise made available for use as a residence.
- 10 (ggg) "Transient accommodation" means a room, group of rooms,  
11 or other living or sleeping space for the lodging of occupants, <sup>1</sup>if  
12 obtained through a transient space marketplace,<sup>1</sup> including but not  
13 limited to residences or buildings used as residences <sup>1</sup>, that is obtained  
14 through a transient space marketplace or is a professionally managed  
15 unit<sup>1</sup>. "Transient accommodation" does not include: a hotel or hotel  
16 room; a room, group of rooms, or other living or sleeping space used  
17 as a place of assembly; a dormitory or other similar residential facility  
18 of an elementary or secondary school or a college or university; a  
19 hospital, nursing home, or other similar residential facility of a  
20 provider of services for the care, support and treatment of individuals  
21 that is licensed by the State; a campsite, cabin, lean-to, or other similar  
22 residential facility of a campground or an adult or youth camp; a  
23 furnished or unfurnished private residential property, including but not  
24 limited to condominiums, bungalows, single-family homes and similar  
25 living units, where no maid service, room service, linen changing  
26 service or other common hotel services are made available by the  
27 lessor and where the keys to the furnished or unfurnished private  
28 residential property, whether a physical key, access to a keyless  
29 locking mechanism, or other means of physical ingress to the  
30 furnished or unfurnished private residential property, are provided to  
31 the lessee at the location of an offsite real estate broker licensed by the  
32 New Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.  
33 <sup>2</sup>and provided that the rental is entirely facilitated by the real estate  
34 broker<sup>1</sup><sup>2</sup>; or leases of real property with a term of at least 90  
35 consecutive days.
- 36 (hhh) "Transient space marketplace" means **[an online]** a  
37 marketplace or travel agency through which a person may offer  
38 transient accommodations **[or hotel rooms]** to **[individuals]**  
39 customers and through which customers may arrange <sup>2</sup>**[and pay]**<sup>2</sup> for  
40 occupancies of transient accommodations <sup>2</sup>**[**<sup>1</sup>; provided that the  
41 transient space marketplace collects the payment on behalf of the  
42 person offering the transient accommodation<sup>1</sup><sup>2</sup>. **[A "transient space**  
43 marketplace" allows transient accommodations or hotel rooms to be  
44 advertised or listed through an online marketplace in exchange for  
45 consideration or provides a means for a customer to arrange for the  
46 occupancy of the transient accommodation or hotel room in exchange  
47 for consideration. A 'transient space marketplace' shall not include an  
48 online marketplace operated by or on behalf of a hotel or hotel

1 corporation that facilitates customer occupancy solely for the hotel or  
2 hotel corporation's owned or managed hotels and franchisees, and shall  
3 not include a travel agency or an online travel agency.】 “Transient  
4 space marketplace” does not include a marketplace or travel agency  
5 that exclusively offers transient accommodations <sup>1</sup>in the State<sup>1</sup> owned  
6 by the owner of the <sup>2</sup>【transient space】<sup>2</sup> marketplace <sup>2</sup>or travel  
7 agency<sup>2</sup>.

8 <sup>1</sup>(iii) “Professionally managed unit” means a room, group of  
9 rooms, or other living or sleeping space for the lodging of occupants in  
10 the State, that is offered for rent as a rental unit that does not share any  
11 living or sleeping space with any other rental unit, and that is directly  
12 or indirectly owned or controlled by a person offering for rent two or  
13 more other units during the calendar year.<sup>1</sup>

14 <sup>2</sup>(jii) “Obtained through a transient space marketplace” means that  
15 payment for the accommodation is made through a means provided  
16 by the marketplace or travel agency, either directly or indirectly,  
17 regardless of which person or entity receives the payment, and  
18 where the contracting for the accommodation is made through the  
19 marketplace or travel agency.<sup>2</sup>

20 (cf: P.L.2018, c.132, s.3)

21

22 <sup>1</sup>14. Section 1 of P.L.1980, c.60 (C.54:32B-24.1) is amended to  
23 read as follows:

24 1. a. The director shall collect and administer any tax imposed  
25 pursuant to the provisions of P.L.1947, c.71 (C.40:48-8.15 et seq.),  
26 amended and supplemented by P.L.1979, c.273, notwithstanding the  
27 provisions of any other law or ordinance to the contrary. In  
28 carrying out the provisions of this supplementary act the director  
29 shall have all the powers granted in P.L.1966, c.30 (C.54:32B-  
30 1 et seq.).

31 b. The director shall determine and certify to the State  
32 Treasurer on a monthly basis the amount of revenues payable to any  
33 municipality which has enacted a tax pursuant to P.L.1947, c.71  
34 (C.40:48-8.15 et seq.) and collected by the director pursuant to this  
35 supplementary act. The State Treasurer upon the certification of the  
36 director and upon the warrant of the State Comptroller, shall pay  
37 and distribute on a monthly basis to each municipality the amount  
38 so determined and certified.

39 c. The director may furnish to a municipality, at his discretion,  
40 copies of tax reports or returns relating to taxes imposed under any  
41 municipal ordinance heretofore adopted by that municipality  
42 pursuant to P.L.1947, c.71 (C.40:48-8.15 et seq.).

43 d. (1) Each vendor required to collect the tax imposed by a  
44 municipal ordinance which was adopted pursuant to the provisions  
45 of P.L.1947, c.71 (C.40:48-8.15 et seq.) shall be personally liable  
46 for the tax imposed, collected, or required to be paid, collected, or  
47 remitted under the ordinance. Any such vendor shall have the same  
48 right in respect to collecting the tax from that vendor's customer or

1 in respect to non-payment of the tax by the customer as if the tax  
2 were a part of the purchase price of the property or service,  
3 amusement charge or rent, as the case may be, and payable at the  
4 same time; provided however, that the director shall be joined as a  
5 party in any action or proceeding brought to collect the tax.

6 (2) For purposes of this subsection, "vendor" includes: an  
7 individual, partnership, corporation, or an officer, director,  
8 stockholder, or employee of a corporation, or a member or  
9 employee of a partnership, who as such officer, director,  
10 stockholder, employee, or member is under the duty to perform the  
11 act in respect of which the violation occurs.

12 e. Notwithstanding any other provision of law or  
13 administrative action to the contrary, transient space marketplaces  
14 shall be required to collect and pay on behalf of persons engaged in  
15 the business of providing transient accommodations **【or hotel**  
16 **rooms】** located in this State the tax for transactions **【solely**  
17 **consummated】** obtained through the transient space marketplace.  
18 For not less than four years following the end of the calendar year  
19 in which the transaction occurred, the transient space marketplace  
20 shall maintain the following data for those transactions  
21 consummated through the transient space marketplace:

22 (1) The name of the person who provided the transient  
23 accommodation **【or hotel room】**;

24 (2) The name of the customer who procured occupancy of the  
25 transient accommodation **【or hotel room】**;

26 (3) The address, including any unit designation, of the transient  
27 accommodation **【or hotel room】**;

28 (4) The dates and nightly rates for which the consumer procured  
29 occupancy of the transient accommodation **【or hotel room】**;

30 (5) The municipal transient accommodation registration number,  
31 if applicable;

32 (6) A statement as to whether such booking services will be  
33 provided in connection with (i) short-term rental of the entirety of  
34 such unit, (ii) short-term rental of part of such unit, but not the  
35 entirety of such unit, and/or (iii) short-term rental of the entirety of  
36 such unit, or part thereof, in which a non-short-term occupant will  
37 continue to occupy such unit for the duration of such short-term  
38 rental;

39 (7) The individualized name or number of each such  
40 advertisement or listing connected to such unit and the uniform  
41 resource locator (URL) for each such listing or advertisement,  
42 where applicable; and

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

45 The Division of Taxation may audit transient space marketplaces as  
46 necessary to ensure data accuracy and enforce tax compliance.<sup>1</sup>

47 (cf: P.L.2018, c.49, s.7)

1       <sup>1</sup>15. Section 2 of P.L.2003, c.114 (C.54:32D-2) is amended to  
2 read as follows:

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

7       (1) of the fees collected for occupancies during State Fiscal  
8 Year 2004: \$16,000,000 shall be allocated for appropriation to the  
9 New Jersey State Council on the Arts for cultural projects;  
10 \$2,700,000 shall be allocated for appropriation to the New Jersey  
11 Historical Commission for the purposes of subsection a. of section 3  
12 of P.L.1999, c.131 (C.18A:73-22.3); \$9,000,000 shall be allocated  
13 for appropriation to the New Jersey Commerce and Economic  
14 Growth Commission for tourism advertising and promotion; and  
15 \$500,000 shall be allocated for appropriation to the New Jersey  
16 Cultural Trust; and

17       (2) of the fees collected for occupancies during State Fiscal  
18 Year 2005 and thereafter: 22.68 percent shall be annually allocated  
19 for appropriation to the New Jersey State Council on the Arts for  
20 cultural projects, provided that the amount allocated shall not be  
21 less than \$22,680,000; 3.84 percent shall be allocated for  
22 appropriation to the New Jersey Historical Commission for the  
23 purposes of subsection a. of section 3 of P.L.1999, c.131  
24 (C.18A:73-22.3), provided that the amount allocated shall not be  
25 less than \$3,840,000; 12.76 percent shall be allocated for  
26 appropriation to the New Jersey Commerce and Economic Growth  
27 Commission for tourism advertising and promotion, provided that  
28 the amount allocated shall not be less than \$12,760,000; and .72  
29 percent shall be allocated for appropriation to the New Jersey  
30 Cultural Trust, provided that the amount allocated shall not be less  
31 than \$720,000.

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

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

1 For purposes of this paragraph, "person" includes: an individual,  
2 partnership, corporation, or an officer, director, stockholder, or  
3 employee of a corporation, or a member or employee of a  
4 partnership, who as such officer, director, stockholder, employee, or  
5 member is under the duty to perform the act in respect of which the  
6 violation occurs.

7 (3) Notwithstanding any other provision of law or  
8 administrative action to the contrary, transient space marketplaces  
9 shall be required to collect and pay on behalf of persons engaged in  
10 the business of providing transient accommodations **【or hotel**  
11 **rooms】** located in this State the tax for transactions **【solely**  
12 **consummated】** obtained through the transient space marketplace.  
13 For not less than four years following the end of the calendar year  
14 in which the transaction occurred, the transient space marketplace  
15 shall maintain the following data for those transactions  
16 consummated through the transient space marketplace:

17 (1) The name of the person who provided the transient  
18 accommodation **【or hotel room】**;

19 (2) The name of the customer who procured occupancy of the  
20 transient accommodation **【or hotel room】**;

21 (3) The address, including any unit designation, of the transient  
22 accommodation **【or hotel room】**;

23 (4) The dates and nightly rates for which the consumer procured  
24 occupancy of the transient accommodation **【or hotel room】**;

25 (5) The municipal transient accommodation registration number,  
26 if applicable;

27 (6) A statement as to whether such booking services will be  
28 provided in connection with (i) short-term rental of the entirety of  
29 such unit, (ii) short-term rental of part of such unit, but not the  
30 entirety of such unit, and/or (iii) short-term rental of the entirety of  
31 such unit, or part thereof, in which a non-short-term occupant will  
32 continue to occupy such unit for the duration of such short-term  
33 rental;

34 (7) The individualized name or number of each such  
35 advertisement or listing connected to such unit and the uniform  
36 resource locator (URL) for each such listing or advertisement,  
37 where applicable; and

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

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

42 c. The annual appropriations act for each State Fiscal Year,  
43 commencing with fiscal year 2005, shall appropriate and distribute  
44 during that fiscal year amounts not less than the amounts otherwise  
45 specified for State Fiscal Year 2004 in paragraph (1) of subsection  
46 a. of this section for the purposes specified in paragraph (1) of  
47 subsection a. of this section.



1 d. If the provisions of subsection c. of this section are not met  
2 on the effective date of an annual appropriations act for the State  
3 fiscal year, or if an amendment or supplement to an annual  
4 appropriations act for the State fiscal year should violate the  
5 provisions of subsection c. of this section, the Director of the  
6 Division of Budget and Accounting in the Department of the  
7 Treasury shall, not later than five days after the enactment of the  
8 annual appropriations act, or an amendment or supplement thereto,  
9 that violates the provisions of subsection c. of this section, certify to  
10 the Director of the Division of Taxation that the requirements of  
11 subsection c. of this section have not been met.

12 e. The Director of the Division of Taxation shall, no later than  
13 five days after certification by the Director of the Division of  
14 Budget and Accounting in the Department of the Treasury pursuant  
15 to subsection d. of this section that the provisions of subsection c.  
16 of this section have not been met or have been violated by an  
17 amendment or supplement to the annual appropriations act, notify  
18 each person required to collect tax of the certification and that the  
19 fee imposed pursuant to section 1 of P.L.2003, c.114 (C.54:32D-1)  
20 shall no longer be paid or collected.<sup>1</sup>

21 (cf: P.L.2018, c.49, s.23)

22

23 <sup>1</sup>16. Section 3 of P.L.2003, c.114 (C.40:48F-1) is amended to  
24 read as follows:

25 3. The governing body of a municipality, other than a city of  
26 the first class or a city of the second class in which the tax  
27 authorized under P.L.1981, c.77 (C.40:48E-1 et seq.) is imposed, a  
28 city of the fourth class in which the tax authorized under P.L.1947,  
29 c.71 (C.40:48-8.15 et seq.) is imposed, or a municipality in which  
30 the tax and assessment authorized under section 4 of P.L.1992,  
31 c.165 (C.40:54D-4) is imposed, may adopt an ordinance imposing a  
32 tax, at a uniform percentage rate not to exceed 1% on charges of  
33 rent for every occupancy on or after July 1, 2003 but before July 1,  
34 2004, and not to exceed 3% on charges of rent for every occupancy  
35 on or after July 1, 2004, of a room or rooms in a hotel or transient  
36 accommodation subject to taxation pursuant to subsection (d) of  
37 section 3 of P.L.1966, c.30 (C.54:32B-3). An ordinance so adopted  
38 may also require that unpaid taxes under this section shall be  
39 subject to interest at the rate of 5% per annum.

40 A tax imposed under this section shall be in addition to any other  
41 tax or fee imposed pursuant to statute or local ordinance or  
42 resolution by any governmental entity upon the occupancy of a  
43 hotel room.

44 A copy of an ordinance adopted pursuant to this section shall be  
45 transmitted upon adoption or amendment to the State Treasurer,  
46 together with a list of the names and addresses of all of the hotels  
47 **[and]** , motels , and transient accommodations located in the  
48 municipality. An ordinance so adopted or any amendment thereto  
49 shall provide that the tax provisions of the ordinance or any

1 amendment to the tax provisions shall take effect on the first day of  
2 the first full month occurring 30 days after the date of transmittal to  
3 the State Treasurer for ordinances adopted in calendar year 2003  
4 and on the first day of the first full month occurring 90 days after  
5 the date of transmittal to the State Treasurer for ordinances adopted  
6 in calendar year 2004 and thereafter.

7 A municipality that has adopted an ordinance pursuant to this  
8 section shall annually provide to the State Treasurer, not later than  
9 January 1 of each year, a list of the names and addresses of all of  
10 the hotels **and** , motels , and transient accommodations located in  
11 the municipality. A municipality shall also provide to the State  
12 Treasurer the name and address of any hotel or motel that  
13 commences operation after January 1 of any year.<sup>1</sup>

14 (P.L.2018, c.49, s.15)

15

16 <sup>1</sup>**[8.]** 17.<sup>1</sup> This act shall take effect immediately.