

CHAPTER 124

AN ACT, imposing an outdoor advertising fee, supplementing Title 54 of the Revised Statutes and amending P.L.1991, c.413 (C.27:5-5 et seq.).

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

C.54:4-11.1 Billboard advertising space, 6% fee; definitions.

1. a. There is imposed and shall be paid a fee of 6% on the gross amounts collected by a retail seller for billboard advertising space. The fee shall be imposed directly on the retail seller of the advertising space.

b. For purposes of this section, the following terms shall have the following meanings:

"Billboard" means any outdoor advertising sign permitted pursuant to the "Roadside Sign Control and Outdoor Advertising Act," P.L.1991, c.413 (C.27:5-5 et seq.);

"Gross amounts collected by a retail seller for billboard advertising space" include, but are not limited to, amounts collected from contracts to place advertising on billboards located in this State regardless of the location of the advertiser; provided however, such gross amounts shall not include fees received by an advertising agency that is not a related party of the retail seller and that are not received by the retail seller; and

"Retail seller" means the person contracting with the customer.

c. The Director of the Division of Taxation shall collect and administer the fees imposed pursuant to this section. In carrying out the provisions of this section, the director shall have all of the powers and authority granted in P.L.1966, c.30 (C.54:32B-1 et seq.). The fees shall be reported and paid to the director on a quarterly basis in a manner prescribed by the Director of the Division of Taxation, which may include by electronic means.

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

e. Notwithstanding any provision of P.L.1968, c.410 (C.52:14B-1 et seq.) to the contrary, the director may adopt immediately upon filing with the Office of Administrative Law such regulations as the director deems necessary to implement the provisions of this act, which shall be effective for a period not to exceed 180 days and may thereafter be amended, adopted or readopted by the director in accordance with the requirements of P.L.1968, c.410.

2. Section 15 of P.L.1991, c.413 (C.27:5-19) is amended to read as follows:

C.27:5-19 Fees, penalties for administration of act; fees in addition to other excises.

15. a. Moneys received from fees and penalties collected pursuant to this act shall be deposited with the State Treasurer, and shall be disbursed to the department to defray the expenses of administering the provisions of this act. Moneys received pursuant to the schedule of fees adopted by the commissioner shall not exceed the cost of administering the provisions of this act.

b. The fees prescribed by this act shall be in addition to all other governmental fees or excises for signs, or the carrying on of the business of outdoor advertising by means of signs.

3. This act shall take effect immediately and section 1 shall apply to collections for any period on or after July 1, 2003 through June 30, 2004.

Approved July 2, 2003.