

CHAPTER 181

AN ACT concerning certain taxes authorized to be imposed by local units, revaluation relief and restrictions on certain local tax proceeds, amending P.L.1970, c.326 and repealing parts of the statutory law.

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

Repealer.

1. The following are repealed:

Section 8 of P.L.1970, c.326 (C.40:48C-8);

Sections 1, 2, 10, 11 and 12 of P.L.1999, c.216 (C.54:1-35.51 through 54:1-35.55).

2. Section 19 of P.L.1970, c.326 (C.40:48C-19) is amended to read as follows:

C.40:48C-19 Imposition of municipal payroll tax.

19. No tax shall be imposed under any ordinance adopted pursuant to this article in a municipality that has not within two years prior to July 1, 1995 collected taxes or enacted an ordinance imposing a tax.

3. This act shall take effect immediately and shall be retroactive to September 21, 1999.

Approved December 22, 2004.