

CHAPTER 39

AN ACT concerning the certificate of ownership for certain motor vehicles and supplementing chapter 3 of Title 39 of the Revised Statutes.

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

C.39:3-8.3 Definitions relative to certificate of ownership for certain motor vehicles.

1. As used in this act:

“Environmental Protection Administration average fuel efficiency rating” means the fuel efficiency rating for a particular motor vehicle calculated by adding together the Environmental Protection Administration’s city and highway miles per gallon rating for that motor vehicle and dividing the resulting sum by two.

“Lease price” means the capitalized cost as stated in the agreement between a lessor and a lessee.

“Sales price” means the gross selling price appearing on a contract of sale.

C.39:3-8.4 Additional fee for certificate of ownership for certain motor vehicles; rules, regulations.

2. a. In addition to the motor vehicle registration fees imposed pursuant to the provisions of chapter 3 of Title 39 of the Revised Statutes, the chief administrator shall, as a condition for the issuance and filing of a certificate of ownership pursuant to R.S.39:10-11, impose and collect an additional fee for any new passenger automobile having:

(1) A sales price or lease price of \$45,000 or more, prior to any credit or offset of that sales price or lease price resulting from any rebate or trade-in which lowers the price of the passenger automobile to less than \$45,000, or

(2) An Environmental Protection Administration average fuel efficiency rating of less than 19 miles per gallon.

b. The additional fee authorized under subsection a. of this section shall be determined by multiplying the sales price or lease price for the new passenger automobile, prior to any credit or offset for any rebate or trade-in, by 0.4 percent. The fee imposed under this section shall be separately stated on any bill, receipt, invoice or similar document provided to the purchaser and shall not be subject to the retail sales taxes imposed under the provisions of the “Sales and Use Tax Act,” P.L.1966, c.30 (C.54:32B-1 et seq.).

c. In the case of a new passenger automobile purchased or leased in New Jersey, the fee shall be collected by the person required to collect the retail sales tax imposed on that motor vehicle pursuant to subsection a. of section 3 of P.L.1966, c.30 (C.54:32B-3). That person shall be personally liable for collecting, reporting and remitting the fee in a manner prescribed by the chief administrator.

In the case of a new passenger automobile purchased or leased in a jurisdiction other than New Jersey, the fee and any forms required by the chief administrator shall be remitted directly to the chief administrator. If the seller or lessor of the new passenger automobile in that other jurisdiction is required to collect the retail sales tax imposed on that motor vehicle pursuant to subsection a. of section 3 of P.L.1966, c.30 (C.54:32B-3) and is authorized to apply for the issuance and filing of a certificate of ownership pursuant to R.S.39:10-11, that seller or lessor may collect, report and remit the fee in a manner prescribed by the chief administrator.

d. The fee authorized under this section shall not be imposed on the sale or lease of any new passenger automobile having a sale price or lease price, as the case may be, over \$45,000 that:

(1) Has an Environmental Protection Administration average fuel efficiency rating of 40 or more miles per gallon; or

(2) Is certified as a zero emission vehicle by the Commissioner of Environmental Protection pursuant to the provisions of P.L.2003, c.266 (C.26:2C-8.15 et al.).

e. The chief administrator, in accordance with the provisions of the “Administrative Procedure Act,” P.L.1968, c.410 (C.52:14B-1 et seq.), shall promulgate rules and regulations to effectuate the purposes of this act.

3. This act shall take effect immediately and shall apply to new passenger automobiles for which the issuance and filing of a certificate of ownership is required by the chief administrator on or after July 15, 2006.

Approved July 8, 2006.