

## CHAPTER 42

AN ACT increasing the \$2 per day rental motor vehicle surcharge to \$5 per day and amending P.L.2002, c.34.

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

1. Section 54 of P.L.2002, c.34 (C.App.A:9-78) is amended to read as follows:

App.A:9-78 Definitions relative to fees charged in renting motor vehicles; \$2 to fund Domestic Security Account.

54. a. As used in this section:

"Rental company" means a person engaged in the business of renting motor vehicles.

"Rental motor vehicle" means a passenger automobile, truck or semitrailer that is rented without a driver and used in the transportation of persons or property other than commercial freight.

b. Each rental company doing business in this State shall pay a fee for each rental motor vehicle that the company shall have rented from a location in this State under the terms of a rental agreement for a period of not more than 28 days. The amount of the fee shall be \$5 for each day or part thereof that each such vehicle was rented. The fee shall be separately stated to the person to whom the motor vehicle is rented and shall not be included in the receipts subject to the taxes imposed pursuant to the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.).

The director of the Division of Taxation in the Department of the Treasury shall collect and administer the fee; in so doing, the director shall have all the powers granted pursuant to P.L.1966, c.30 (C.54:32B-1 et seq.). The director may, pursuant to the provisions of the "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.), make, adopt, amend or repeal such rules and regulations as the director finds necessary to carry out the provisions of this subsection.

c. There is established in the General Fund the New Jersey Domestic Security Account, which shall be a dedicated nonlapsing account. Amounts paid to the State Treasurer from the first \$2 of the fee for each day or part thereof that a rental motor vehicle was rented pursuant to subsection b. of this section shall be deposited into the account upon receipt. Moneys in the account, including interest thereon, shall be available exclusively for appropriation to support medical emergency disaster preparedness for bioterrorism, security coverage at nuclear power facilities, State Police salaries related to Statewide security services, and counter-terrorism programs.

2. This act shall take effect immediately.

Approved July 8, 2006.