

CHAPTER 230

AN ACT concerning the annual assessment on intermediate care facilities for the mentally retarded and amending P.L.1998, c.40.

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

1. Section 4 of P.L.1998, c.40 (C.30:6D-46) is amended to read as follows:

C.30:6D-46 Payment of annual assessment.

4. a. Beginning July 1, 1998, except as provided in subsection b. of this section, all ICF-MRs in the State shall annually pay an assessment of 5.8% annually of gross revenue. This assessment shall be paid on a quarterly basis to the Director of the Division of Revenue in the Department of the Treasury. The Director of the Division of Revenue, in consultation with the Director of the Division of Taxation in the Department of the Treasury, shall establish appropriate procedures and forms for the purpose of collecting and recording this assessment. The provisions of the State Uniform Tax Procedure Law, R.S.54:48-1 et seq. shall apply to the extent that its provisions, including the confidentiality, protest and appeal provisions, are not inconsistent with the provisions of P.L.1998, c.40 (C.30:6D-43 et seq.).

b. For the period January 1, 2008 through September 30, 2011, all ICF-MRs in the State shall annually pay an assessment of 5.3% annually of gross revenue. This assessment shall be paid on a quarterly basis to the Director of the Division of Revenue in the Department of the Treasury. The Director of the Division of Revenue, in consultation with the Director of the Division of Taxation in the Department of the Treasury, shall establish appropriate procedures and forms for the purpose of collecting and recording this assessment. The provisions of the State Uniform Tax Procedure Law, R.S.54:48-1 et seq. shall apply to the extent that its provisions, including the confidentiality, protest and appeal provisions, are not inconsistent with the provisions of P.L.1998, c.40.

2. This act shall take effect on January 1, 2008.

Approved January 3, 2008.