

CHAPTER 52

AN ACT concerning the Meadowlands regional hotel use assessment, and amending P.L.2015, c.19.

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

1. Section 84 of P.L.2015, c.19 (C.5:10A-84) is amended to read as follows:

C.5:10A-84 Definitions relative to the “New Jersey Meadowlands Tax Relief Act.”

84. As used in sections 82 through 85 of P.L.2015, c.19 (C.5:10A-82 et seq.):

"Commission" means the New Jersey Sports and Exposition Authority, which may be referred to as the "Meadowlands Regional Commission," as established by section 6 of P.L.2015, c.19 (C.5:10A-6).

"Constituent municipality" means any of the following municipalities: Carlstadt, East Rutherford, Little Ferry, Lyndhurst, Moonachie, North Arlington, Ridgefield, Rutherford, South Hackensack, and Teterboro in Bergen county; and Jersey City, Kearny, North Bergen, and Secaucus in Hudson county.

"Meadowlands district" means the Hackensack Meadowlands District, the area delineated within section 5 of P.L.2015, c.19 (C.5:10A-5).

"Public venue" means any place located within the Meadowlands district, whether publicly or privately owned, where any facilities for entertainment, amusement, or sports are provided, but shall not include a movie theater.

"Public event" means any spectator sporting event, trade show, exposition, concert, amusement, or other event open to the public that takes place at a public venue, but shall not include a major league football game.

"Residence" means a house, condominium, or other residential dwelling unit in a building or structure or part of a building or structure that is designed, constructed, leased, rented, let or hired out, or otherwise made available for use as a residence.

"Transient accommodation" means a room, group of rooms, or other living or sleeping space for the lodging of occupants, including but not limited to residences or buildings used as residences. "Transient accommodation" does not include: a hotel or hotel room; a room, group of rooms, or other living or sleeping space used as a place of assembly; a dormitory or other similar residential facility of an elementary or secondary school or a college or university; a hospital, nursing home, or other similar residential facility of a provider of services for the care, support and treatment of individuals that is licensed by the State; a campsite, cabin, lean-to, or other similar residential facility of a campground or an adult or youth camp; a furnished or unfurnished private residential property, including but not limited to condominiums, bungalows, single-family homes and similar living units, where no maid service, room service, linen changing service or other common hotel services are made available by the lessor and where the keys to the furnished or unfurnished private residential property, whether a physical key, access to a keyless locking mechanism, or other means of physical ingress to the furnished or unfurnished private residential property, are provided to the lessee at the location of an offsite real estate broker licensed by the New Jersey Real Estate Commission pursuant to R.S.45:15-1 et seq.; or leases of real property with a term of at least 90 consecutive days.

"Transient space marketplace" means an online marketplace through which a person may offer transient accommodations or hotel rooms to individuals. A "transient space marketplace" allows transient accommodations or hotel rooms to be advertised or listed through an online marketplace in exchange for consideration or provides a means for a customer to arrange for the occupancy of the transient accommodation or hotel room in

exchange for consideration. A 'transient space marketplace' shall not include an online marketplace operated by or on behalf of a hotel or hotel corporation that facilitates customer occupancy solely for the hotel or hotel corporation's owned or managed hotels and franchisees.

2. Section 85 of P.L.2015, c.19 (C.5:10A-85) is amended to read as follows:

C.5:10A-85 Meadowlands regional accommodation use assessment.

85. a. (1) Beginning on the first day of the first month next following the enactment of P.L.2015 c.19 (C.5:10A-1 et al.), there is imposed a Meadowlands regional hotel use assessment on the rent for the occupancy of every room in every hotel or transient accommodation located in the Meadowlands district, including any hotels located on land owned by the State.

(2) Beginning on the first day of the first month next following the enactment of P.L.2018, c.52, the Meadowlands regional hotel use assessment shall be applied on the rent for the occupancy of every room in every hotel or transient accommodation located outside of the Meadowlands district, but within a constituent municipality, including any hotels located on land owned by the State.

(3) The assessment imposed under this subsection shall be 3% of the rent charged for every occupancy of a room or rooms in a hotel or transient accommodation subject to taxation pursuant to subsection (d) of section 3 of P.L.1966, c.30 (C.54:32B-3), and shall be paid to the Director of the Division of Taxation by each person required to collect the tax not later than the 10th day of each month based on the occupancy of rooms in that hotel or transient accommodation during the previous calendar month.

b. In carrying out the provisions of subsection a. 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 tax shall be filed and paid in a manner prescribed by the Director of the Division of Taxation. The director shall promulgate such rules and regulations as the director determines are necessary to effectuate the provisions of this section.

Each person required to collect the assessment shall be personally liable for the assessment imposed, collected, or required to be paid, collected, or remitted under this section. Any such person shall have the same right in respect to collecting the fee from that person's customer or in respect to non-payment of the fee by the customer as if the fee were a part of the purchase price of the occupancy or rent, as the case may be, and payable at the same time; provided, however, that the director shall be joined as a party in any action or proceeding brought to collect the fee.

Notwithstanding any other provision of law or administrative action to the contrary, transient space marketplaces shall be required to collect and pay on behalf of persons engaged in the business of providing transient accommodations or hotel rooms located in this State the tax for transactions solely consummated through the transient space marketplace. For not less than four years following the end of the calendar year in which the transaction occurred, the transient space marketplace shall maintain the following data for those transactions consummated through the transient space marketplace:

- (1) The name of the person who provided the transient accommodation or hotel room;
- (2) The name of the customer who procured occupancy of the transient accommodation or hotel room;
- (3) The address, including any unit designation, of the transient accommodation or hotel room;

(4) The dates and nightly rates for which the consumer procured occupancy of the transient accommodation or hotel room;

(5) The municipal transient accommodation registration number, if applicable;

(6) A statement as to whether such booking services will be provided in connection with (i) short-term rental of the entirety of such unit, (ii) short-term rental of part of such unit, but not the entirety of such unit, and/or (iii) short-term rental of the entirety of such unit, or part thereof, in which a non-short-term occupant will continue to occupy such unit for the duration of such short-term rental;

(7) The individualized name or number of each such advertisement or listing connected to such unit and the uniform resource locator (URL) for each such listing or advertisement, where applicable; and

(8) Such other information as the Division of Taxation may by rule require.

The Division of Taxation may audit transient space marketplaces as necessary to ensure data accuracy and enforce tax compliance.

For purposes of this section, "person" includes: an individual, partnership, corporation, or an officer, director, stockholder, or employee of a corporation, or a member or employee of a partnership, who as such officer, director, stockholder, employee, or member is under the duty to perform the act in respect of which the violation occurs.

An assessment imposed under this section shall be in addition to any other tax or fee imposed pursuant to statute or local ordinance or resolution by any governmental entity.

c. Assessment revenue shall be collected by the Director of the Division of Taxation and shall be deposited by the Director of the Division of Taxation into the intermunicipal account established pursuant to section 53 of P.L.2015, c.19 (C.5:10A-53), and shall be used to pay meadowlands adjustment payments to municipalities in the Meadowlands district pursuant to the provisions of sections 1 through 68 of P.L.2015, c.19 (C.5:10A-1 et seq.). If in any year, assessment revenue in the intermunicipal account exceeds the amount necessary to pay meadowlands adjustment payments to municipalities in the Meadowlands district, that remaining assessment revenue may be used for the purposes set forth in subsection e. of this section.

d. In the event sufficient assessment revenue is unavailable in any year to pay all of the required meadowlands adjustment payments to municipalities in the Meadowlands district, the State Treasurer shall provide the commission with such funds as may be necessary to make all of the required payments to those municipalities.

e. In the event that in any year, after the required meadowlands adjustment payments have been made to municipalities in the Meadowlands district, assessment revenue remains in the intermunicipal account, that remaining assessment revenue may be used in that year for the following purposes:

(1) the commission may perform projects in the areas of flood control, traffic, renewable energy, or other infrastructure improvement projects and utilize monies from the project fund for property acquisition, demolition, clearance, removal, relocation, renovation, alteration, construction, reconstruction, installation, or repair of a structure or improvement, and the costs associated therewith including the costs of appraisal, economic and environmental analyses or engineering, planning, design, architectural, surveying, or other professional services;

(2) the commission may expend funds towards the promotion of the Meadowlands district as a tourism destination;

(3) the commission may fund the acquisition of property for the purpose of open space preservation and the costs associated therewith including the costs of appraisal, economic and environmental analyses or engineering, surveying, or other professional services; or

(4) the commission may fund the creation of parks and other recreational facilities and the costs associated therewith, including the costs of appraisal, economic and environmental analyses or engineering planning, design, architectural, surveying, or other professional services.

Not later than the first day of the third month next following the enactment of P.L.2015, c.19 (C.5:10A-1 et al.) and pursuant to the "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.), the commission shall adopt, by resolution, standards for the disbursement in any year of any remaining assessment revenue for projects and uses set forth in subsection e. of this section.

f. Terms used in this section shall have the meaning given those terms pursuant to section 2 of P.L.1966, c.30 (C.54:32B-2).

3. This act shall take effect immediately.

Approved July 1, 2018.