



TOWNSHIP OF EAST BRUNSWICK

ORDINANCE NO: 18-26 DATE OF INTRODUCTION: October 8, 2018

ORDINANCE 18-26 AMENDING CHAPTER 3 ARTICLE X DEPARTMENT OF FINANCE SECTION 3-68 OF THE CODE OF EAST BRUNSWICK TOWNSHIP REGARDING HOTEL AND MOTEL ROOM OCCUPANCY TAX TO COMPLY WITH THE PROVISION OF P.L. 2018 CHAPTER 49

WHEREAS, the New Jersey Legislature and Governor as of July 1, 2018 approved Public Law 2018 Chapter 49 to be effective 90 days thereafter (October 1, 2018); and

WHEREAS, the law permitted the Hotel and Occupancy Tax to apply to "Transient Accommodations", meaning a room, group of rooms or other living or sleeping space for lodging of an occupancy, including but not limited to a resident building or building used as a residence; and

WHEREAS, Transient Accommodations are those accommodations which are less than 90 consecutive days that use transient space within the marketplace, which means a person is offering accommodations or hotel rooms to individuals as a transient space commonly referred to as AirBnBs.

NOW THEREFORE BE IT ORDAINED, by the governing body of the Township of East Brunswick, County of Middlesex, State of New Jersey, as follows:

SECTION 1. The Township Code of the Township of East Brunswick is hereby amended and supplemented so as to amend Chapter 3 Article X, Department of Finance Section 3-68 so as to amend as follows (deletions bracketed and additions underlined):

D. Hotel and Motel Room Occupancy Tax

(1) Purpose. It is the purpose of this ordinance to implement the provisions of P.L. 2018 c. 49 with P.L. 2003, c. 114, which authorizes the governing body a municipality to adopt an ordinance imposing a tax at a uniform percentage rate not to exceed 1% on charges of rent for every occupancy on or after July 1, 2003, but before July 1, 2004, and not to exceed 3% on charges of rent for every occupancy on or after July 1, 2004, of a room or rooms in a hotel subject to taxation pursuant to subsection (d) of section 3 of P.L. 1966, c. 40 (N.J.S.A. 54:32B-3) which shall be in addition to any other tax or fee imposed pursuant to statute or local ordinance or resolution by any governmental entity upon the occupancy of a hotel room.

Rejected

Approved

Reconsidered by Council _____

Council President

Mayor

10-23-2018
Date

Override Vote Yes ___ No ___

Municipal Clerk
10/23/2018

RECORD OF VOTE																
Council Member	<u>10/8/18</u> First Reading					<u>10/22/18</u> Second Reading					Tabled					
	M	S	Yes	No	NV	Ab	M	S	Yes	No	NV	Ab	M	S	No	
Clark			✓				S	✓								
Hughes			✓									✓				
Stanley	M		✓				M	✓								
Wendell	S		✓					✓								
Spadafino			✓					✓								
X • Indicates Vote NV • Not Voting AB • Absent M • Moved S • Seconded																

- (2) There is hereby established a Hotel and Motel Room Occupancy Tax and Transient Accommodations in the Township of East Brunswick which shall be fixed at a uniform percentage rate of 1% on charges of rent for every occupancy of a hotel or motel room in the Township of East Brunswick on or after July 1, 2003, but before July 1, 2004, and 3% on charges of rent for every occupancy of a hotel or motel room in the Township of East Brunswick on or after July 1, 2004, of a room or rooms in a hotel subject to taxation pursuant to subsection (d) of section 3 P.L. 1966, c. 40, N.J.S.A. 54:32B-3 (sales tax) and C-54:32D-1 as amended.
- (3) The Hotel and Motel Room Occupancy Tax shall be in addition to any other tax or fee imposed pursuant to statute or local ordinance or resolution by any governmental entity upon the occupancy of a hotel room or Transient Accommodations so defined in Chapter 49.
- (4) In accordance with the requirements of P.L. 2003, c. 114; P.L. 2018 c. 49:

SECTION 2. All ordinances or parts of ordinances inconsistent herewith are hereby repealed.

SECTION 3. If any section, subsection, sentence, clause, phrase or portion of this ordinance is for any reason held to be invalid or unconstitutional by a court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions hereof.

SECTION 4. This ordinance shall take effect after second reading and publication as required by law.

MICHAEL SPADAFINO
COUNCIL PRESIDENT

ATTEST:
Nennette Perry
Township Clerk