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Lashway, Lisa

**From:** NJLM - Municipal Clerks [njlm-clerks@cityconnections.com]  
**Sent:** Friday, August 20, 2010 3:08 PM  
**To:** Lashway, Lisa  
**Subject:** Governor Signs the Following Bills



**Municipal Clerks  
for Mayors, Elected Officials  
and Staff**



August 20, 2010

**Re: Governor signs the following bills:**

- I. Hotel Occupancy Taxes, A-2579/S-1828**
- II. Impact of Tax Appeal Judgments on Reserve for Uncollected Taxes Calculation, A-2950/S-2077**
- III. County Deer Management Plan, S-1776/A-2863**

Dear Mayor:

**I. Hotel Occupancy Taxes, A-2579/S-1828**

On August 18th, Governor Christie signed [A-2579/S-1828](#) into law. It becomes effective immediately. P.L. 2010, c. 55, requires the Division of Taxation to regularly provide certain information to municipalities concerning hotel occupancy taxes and would permit unpaid occupancy taxes to become a municipal lien on the real property.

The State Treasurer will be required to provide municipalities with annual notification, with authorization to act as the collection agency, of non-payment of hotel occupancy taxes. In addition, the municipality could impose a 5% per annum interest rate on unpaid occupancy taxes.

**II. Impact of Tax Appeal Judgments on Reserve for Uncollected Taxes Calculation, A-2950/S-2077**

On Wednesday, Governor Christie signed [A-2950/S-2077](#) into law. It becomes effective immediately. The law eliminates the threshold for county tax board and State tax court judgments against a municipality, expressed as a percentage of the tax levy for the previous local fiscal year, that is used to calculate the reserve for uncollected taxes under N.J.S.40A:4-41c. N.J.S.40A:4-41c permits the reserve for uncollected taxes to be calculated using either a three-year averaging of receipts received on the last day of each of the three preceding fiscal years, or, when the amount of the county

tax board- and tax court-ordered tax reductions for the previous fiscal year exceed 0.75% of that previous fiscal year's tax levy, through the reduction of the previous year's certified tax levy by the amount of the tax levy adjustments required by the county tax board and tax court orders. The 0.75% threshold has been eliminated in order to permit this alternative calculation to be used by more municipalities.

Current law requires that this resolution must be approved by the governing body prior to the introduction of the budget. In addition, FY municipalities that have introduced, but not adopted, their budgets for FY 2011 prior to the effective date of the law are permitted to adopt a resolution authorizing the alternative calculation prior to the adoption of the budget by the governing body.

### **III. County Deer Management Plan, S-1776/A-2863**

On August 18, Governor Christie signed S-1776/A-2863 into law which becomes effective immediate. P.L. 2010, c. 54. This law authorizes counties to develop community based deer management plans and apply for special deer management permits for county-owned lands.

If you need additional information on the recently enacted legislation please contact Jon Moran at [jmoran@njslom.com](mailto:jmoran@njslom.com), Mike Cerra at [mcerra@njslom.com](mailto:mcerra@njslom.com) or Lori Buckelew at [lbuckelew@njslom.com](mailto:lbuckelew@njslom.com)

Very truly yours,

William G. Dressel, Jr.  
Executive Director

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