

TOWNSHIP OF WALL
ORDINANCE NO. 8-2005
AS AMENDED

AN ORDINANCE OF THE TOWNSHIP COMMITTEE OF THE TOWNSHIP OF WALL AMENDING CHAPTER 129, "HOTELS AND MOTELS" OF THE CODE SO AS TO CREATE SECTION 129-3 ENTITLED, "MUNICIPAL HOTEL AND MOTEL OCCUPANCY TAX".

PLEASE TAKE NOTICE that the foregoing Ordinance was introduced and passed on first reading by the Township Committee of the Township of Wall on February 9, 2005. The Ordinance was amended by the Township Committee on March 9, 2005, to amend Section 4 of the Ordinance to read, in full, as follows:

"Section 4. This Ordinance shall take effect on June 1, 2005. The tax provisions of this Ordinance shall take effect on the first day of the first full month occurring 30 days after the date of transmittal to the State Treasurer. Notice of adoption shall be published as provided by law."

A public hearing on the foregoing Ordinance, As Amended, was conducted on March 9, 2005, and the Ordinance was finally adopted by the Township Committee of the Township of Wall on March 9, 2005.

LORRAINE KUBACZ, R.M.C.
Township Clerk

TOWNSHIP OF WALL

ORDINANCE 8-2005

AN ORDINANCE OF THE TOWNSHIP COMMITTEE OF THE TOWNSHIP OF WALL AMENDING CHAPTER 129, "HOTELS AND MOTELS" OF THE CODE SO AS TO CREATE SECTION 129-3 ENTITLED, "MUNICIPAL HOTEL AND MOTEL OCCUPANCY TAX".

WHEREAS, P.L. 2003, c. 114 authorized the governing body of a municipality to adopt an ordinance imposing a hotel and motel occupancy tax at a uniform percentage rate not to exceed 3% on charges of rent for every occupancy;

NOW, THEREFORE, BE IT ORDAINED by the Township Committee of the Township of Wall, in the County of Monmouth, State of New Jersey, as follows:

Section 1. Chapter 129, "Hotels and Motels", of the Code of the Township of Wall be and is hereby amended and supplemented to add thereto a new section, which shall read in full as follows:

"§ 129-3 Hotel and Motel Room Occupancy Tax

- (A) There is hereby established a Hotel and Motel Room Occupancy Tax in the Township of Wall which shall be a fixed uniform percentage rate of 3% on charges of rent for every occupancy of a hotel or motel room in the Township of Wall after May 1, 2005 in a hotel or motel subject to taxation pursuant to N.J.S.A. 54:32B-3.
- (B) The Hotel and Motel Room Occupancy Tax shall be in addition to any other tax or fee imposed pursuant to statute, local ordinance or resolution by any governmental entity upon the occupancy of a hotel room.
- (C) The Hotel and Motel Room Occupancy Tax authorized herein shall not be imposed on the rent for an occupancy if the purchaser, user or consumer is an entity exempt from the tax imposed on an occupancy under the "Sales and Use Tax Act" pursuant to N.J.S.A. 54:32B-9(a).

Amended to 6/1/05

- (D) In accordance with the requirements of P.L. 2003, c. 114:
1. All taxes imposed by this Chapter shall be paid by the purchaser.
 2. A vendor shall not assume or absorb any tax imposed by this ordinance.
 3. A vendor shall not in any manner advertise or hold out to any person or to the public in general, in any manner, directly or indirectly, that the tax will be assumed or absorbed by the vendor, that the tax will not be separately charged and stated to the customer, or that the tax will be refunded to the customer.
 4. Each assumption or absorption by a vendor of the tax shall be deemed a separate offense and each representation or advertisement by a vendor for each day that the representation or advertisement continues shall be deemed a separate offense.
 5. The penalty for violation of the foregoing provisions shall be a fine of not less than \$300.00 and not more than \$1,250.00 for each offense.
- (E) The tax imposed by this Chapter shall be collected on behalf of the Township by the person collecting rent from the hotel or motel customer. Each person required to collect the tax herein imposed shall be personally liable for the tax imposed, collected or required to be collected hereunder. Any such person shall have the same right in respect to collecting the tax from a customer as if the tax were a part of the rent and payable at the same time; provided that the chief financial officer of the Township shall be joined as a party in any action or proceeding brought to collect the tax."

Section 2. A copy of this Ordinance shall be transmitted to the State Treasurer and to each hotel or motel located within the Township of Wall.

Section 3. If any section, paragraph, subsection, clause or provision of this Ordinance shall be declared invalid by a court of competent jurisdiction, that decision shall not affect the validity of this Ordinance as a whole or any part thereof.

Section 4. This ordinance shall take effect immediately upon final passage.

The tax provisions of this ordinance shall take effect on the first day of the first full month occurring 30 days after the date of transmittal to the State Treasurer. Notice of adoption shall be published as provided by law.

NOTICE

Notice is hereby given that the foregoing Ordinance was introduced and passed on first reading by the Township Committee of the Township of Wall on February 9, 2005 at 7:30 o'clock p.m. and will further be considered for final passage and adoption at the Wall Township Municipal Building, 2700 Allaire Road, Wall, New Jersey, on March 9, 2005 at 7:30 o'clock p.m., or as soon thereafter as the matter can be reached on the agenda, at which time and place all persons interested therein shall be given an opportunity to be heard, and during the week prior to and up to and including the date of such meeting, copies of said Ordinance will be made available at the Clerk's Office in the Township of Wall, Town Hall, to the members of the general public who shall request the same.

LORRAINE KUBACZ, R.M.C.
Township Clerk