

**AN ORDINANCE OF THE TOWNSHIP OF DEPTFORD AUTHORIZING THE IMPOSITION OF A MUNICIPAL HOTEL AND MOTEL OCCUPANCY TAX AS AUTHORIZED BY P.L.2003,c.114**

**WHEREAS**, P.L. 2003,c.114 authorizes 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 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,

**NOW, THEREFORE, BE IT ORDAINED** by the Township Council of the Township of Deptford as follows:

**Hotel and Motel Room Occupancy Tax**

1. Purpose. It is the purpose of the ordinance to implement the provisions of P.L.2003,c.114, which authorizes the governing body of 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.
2. There is hereby established a Hotel and Motel Room Occupancy Tax in the Township of Deptford 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 on or after February 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 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 (sales tax)
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.
4. 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 subsection (a) of section 9 of P.L.1966,c.30(C.54:32B-9).

5. In accordance with the requirements of P.L.2003,c.114:
  - A. All taxes imposed by this Chapter shall be paid by the purchaser.
  - B. A vendor shall not assume or absorb any tax imposed by this ordinance.
  - C. 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.
  - D. 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.
  - E. The penalty for violation of the foregoing provisions shall be \$200.00 for each offense.
  
6. The tax imposed by this Chapter shall be collected on behalf of the Township by the person collecting the 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.

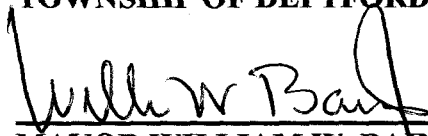
**Section 2.** A copy of this Ordinance shall be transmitted to the State Treasurer and to each hotel or motel located within the Township.

**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.

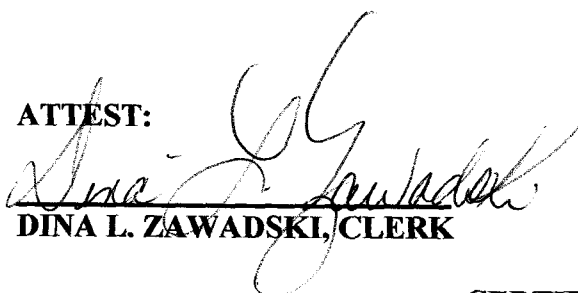
**Section 4.** All ordinances or parts of ordinances of the Township heretofore adopted that are inconsistent with any of the terms and provisions of this Ordinance are hereby repealed to the extent of the inconsistency.

**Section 5.** 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.

**TOWNSHIP OF DEPTFORD**

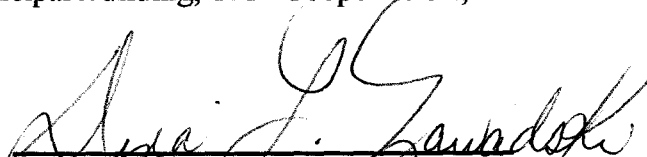
  
**MAYOR WILLIAM W. BAIN, JR.**

**ATTEST:**

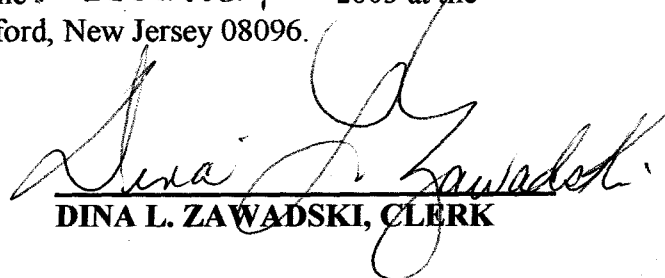
  
**DINA L. ZAWADSKI, CLERK**

**CERTIFICATION**

The foregoing Ordinance was introduced at a Regular Meeting of the Township Council of the Township of Deptford held on the 10th day of November, 2003 and will be considered for final passage and adoption at a Regular Meeting at which time any person interested therein will be given an opportunity to be heard. Said meeting to be held on the 1<sup>st</sup> day of December, 2003 at the Municipal Building, 1011 Cooper Street, Deptford, New Jersey 08096.

  
**DINA L. ZAWADSKI, CLERK**

The foregoing Ordinance was duly adopted at a Regular Meeting of the Township Council of the Township of Deptford held on the 1<sup>st</sup> December, 2003 at the Municipal Building, 1011 Cooper Street, Deptford, New Jersey 08096.

  
**DINA L. ZAWADSKI, CLERK**