

**ORDINANCE #2024-20C**

**AN ORDINANCE AMENDING CHAPTER 111, "HOTEL AND MOTEL/BED-AND-BREAKFAST ROOM OCCUPANCY TAX," TO ESTABLISH A TRANSIENT ACCOMMODATION OCCUPANCIES, TARGETING, BUT NOT LIMITED TO, SUCH ACCOMMODATIONS CONVEYED BY TRANSIENT SPACE MARKETPLACES**

**PURPOSE**

The purpose of this Ordinance is to supplement Chapter 111 pursuant to P.L. 2018, c. 49 which authorizes municipalities to impose a transient accommodation occupancy tax targeting, but not limited to, such accommodations conveyed by transient space marketplaces.

**FINDINGS**

**WHEREAS**, P.L. 2018, c. 49 authorizes various municipal taxes and fees on transient accommodations; and

**WHEREAS**, several transient accommodation occupancy rentals are available for rental in the Borough; and

**WHEREAS**, the governing body has concluded that the Borough would benefit from implanting the provisions of P.L. 2018, c. 49.

**NOW THEREFORE, BE IT ORDAINED** by the governing body of the Borough of Beach Haven, Ocean County, State of New Jersey, as follows:

**SECTION I.** Chapter 111 of the Code of the Borough of Beach Haven shall be supplemented by the addition of a Section 111-2.1, which shall read:

**§ 111-2.1. Transient Accommodation Tax Established.**

A. It is the purpose of § 111-2.1 to implement the provisions of P.L. 2018, c. 49, which authorizes a municipality to establish a tax on transient accommodation occupancies, targeting, but not limited to, such accommodations conveyed by transient space marketplaces.

B. There is hereby established a transient accommodation occupancy tax in the Borough of Beach Haven, which shall be fixed at a uniform percentage rate of 3% on charges of rent for every occupancy of a transient accommodation obtained through a transient space marketplace, subject to taxation pursuant to P.L. 2018 c. 49. This tax shall not limit, abridge, or supplant any other tax lawfully assessed pursuant to the Federal Tax Code, or the laws of the State of New Jersey, and shall be in addition to any such tax.

C. As used in this section, the following terms shall have the meanings indicated:

**OBTAINED THROUGH A TRANSIENT SPACE**

**MARKETPLACE.** That payment for the accommodation is made through a means provided by the marketplace or travel agency, either directly or indirectly, regardless of which person or entity receives the payment, and where the contracting for the accommodation is made through the marketplace or travel agency.

**TRANSIENT ACCOMMODATION.**

1. Is hereby defined in comport with P.L. 2018, c. 49, as 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, for any period less than 90 consecutive days, that is obtained through a transient space marketplace or is a professionally managed unit. This ordinance is adopted pursuant to P.L. 2018, c. 49, and the definition of "transient accommodation" shall be construed in accordance with that law.

2. "Transient accommodation" shall not be construed to mean: a room, group of rooms, or other living or sleeping space used as a place of assembly, or 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.

**TRANSIENT SPACE MARKETPLACE.** A marketplace or travel agency through which a person may offer transient accommodations to customers and through which customers may arrange for occupancies of transient accommodations. "Transient space marketplace" does not include a marketplace or travel agency that exclusively offers transient accommodations in the State owned by the owner of the marketplace or travel agency.

D. Collection:

1. This tax shall be collected on behalf of the municipality by the person collecting receipts, charges, or rent from the customer.

2. Each person required to collect a tax imposed by the ordinance 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, however, that the chief financial officer of the municipality shall be joined as a party in any action or proceeding brought to collect the tax.

3. 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 located in this state the tax for transactions solely consummated through the transient space marketplace.

**SECTION II**

All Ordinances or parts of Ordinances inconsistent herewith are repealed to the extent of such inconsistency. The Clerk of the Borough is authorized to renumber and/or re-codify any sections affected by such repeal to the extent consistent with this Ordinance.

**SECTION III**

If any word, phrase, clause, sections, or provision of this Ordinance shall be found by any Court of competent jurisdiction to be unenforceable, illegal, or unconstitutional, such word, phrase, clause, section, or provision shall be severable from the balance of the Ordinance and the remainder of the Ordinance shall remain in full force and effect.

**SECTION IV**

This Ordinance shall take effect upon publication thereof after final passage according to law.

**CERTIFICATION**

I, Sherry Mason, RMC, Municipal Clerk of the Borough of Beach Haven, do hereby certify that the foregoing Ordinance was duly adopted by the Borough Council of the Borough of Beach Haven at a public meeting held on the 25<sup>th</sup> day of July 2024, a quorum being present and voting in the majority.

IN WITNESS WHEREOF, I have hereunto set my hand an official seal this 25<sup>th</sup> day of July 2024.

  
Sherry Mason, RMC, Borough Clerk

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