City of Lambertville

ORDINANCE NUMBER 24-2019

AN ORDINANCE OF THE CITY OF LAMBERTVILLE AMENDING CHAPTER XV, SECTION 15-1 OF THE CITY CODE ENTITLED "AIR BNB, HOME TO GO, PRICELINE, HOTEL AND MOTEL ROOM OCCUPANCY TAX"

WHEREAS, on September 17, 2018, the City Council of the City of Lambertville (the "City Council") adopted Ordinance No. 15-2018, which regulates the rental and occupancy of rooms through providers such as Air BNB; and

WHEREAS, Governor Murphy signed into law <u>A4814/A4520/S3158</u> (P.L. 2019 c. 235) on August 9, 2019, which amends the existing transient accommodations law to limit the scope of transient accommodations that are considered taxable under the law under certain circumstances; and

WHEREAS, the City Council has determined that it is necessary to amend Chapter XV, Section 15-1 of the City Code revise certain language to comply with the change in the above-referenced law; and

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Lambertville, in the County of Hunterdon, State of New Jersey that:

SECTION I: AMENDED SECTIONS. Chapter XV, Section 15-1 of the City Code of the City the City of Lambertville entitled "Air BNB, Home to Go, Priceline, Hotel and Motel Room Occupancy Tax" shall be amended and supplemented as follows:

- §15-1.1 remains unchanged.
- §15-1.2 "Tax Established" shall be amended as follows:

There is hereby established a Transient Occupancy Tax for the rental of transient accommodations obtained through transient space marketplaces, as defined pursuant to N.J.S.A. 40:48E-2, and which include, but are not limited to Air BNB, Home to Go, Priceline, Hotel and Motel in the City of Lambertville, and three (3%) percent on charges of rent for every occupancy of a hotel or motel room in the City of Lambertville, of a room or rooms, is hereby 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).

§15-1.3 "Tax in Addition to Any Other Tax or Fee" shall be amended as follows:

The Transient Occupancy Tax for the rental of transient accommodations obtained through a transient space marketplace, as defined pursuant to <u>N.J.S.A.</u> 40:48E-2, 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.

§15-1.4 remains unchanged.

§15-1.5 "Collection of Tax" shall be amended as follows:

The tax imposed by Section 15-1 shall be collected on behalf of the City by the person collecting rent from the hotel or motel customer or the person collecting payment for rental of a transient accommodation obtained through a transient space marketplace. 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 City shall be joined as a party in any action or proceeding brought to collect the tax.

SECTION II: SEVERABILITY. In the event that any clause, section, paragraph or sentence of this Ordinance is deemed to be invalid or unenforceable for any reasons, then the City Council hereby declares its intent that the balance of the Ordinance not affected by said invalidity shall remain in full force and effect to the extent that it allows the City to meet the goals of the Ordinance.

SECTION III: EFFECTIVE DATE. This Ordinance shall take effect upon final passage and publication in accordance with the law.

	MAYOR	
	5.222	
CITY CLERK, RMC/CMR		

CITY OF LAMBERTVILLE NOTICE OF PENDING ORDINANCE Ordinance No. 09-2019

AN ORDINANCE OF THE CITY OF LAMBERTVILLE AMENDING CHAPTER XV, SECTION 15-1 OF THE CITY CODE ENTITLED "AIR BNB, HOME TO GO, PRICELINE, HOTEL AND MOTEL ROOM OCCUPANCY TAX"

Take Notice that the Ordinance identified above which authorizes the City of Lambertville to amend Chapter XV, Section 15-1 of the City Code to comply with P.L. 2019 c. 235 has been adopted on first reading by the City Council of the City of Lambertville, County of Hunterdon, State of New Jersey, held on September 19, 2019. It will be considered for final passage after public hearing to be held on October 1, 2019, at 7:00 P.M. in the Phillip L. Pittore Justice Center, 25 S Union Street, Lambertville, New Jersey.

The Ordinance will take effect immediately upon adoption and publication as required by law.

Copies of the full ordinance are on file with the City Clerk of the City of Lambertville in City Hall. Copies may be obtained free of charge on request and a copy is posted on the municipal bulletin board in City Hall, 18 York Street, Lambertville, NJ 08530.

Cynthia Ege, CMR/RMC City Clerk