

**BOROUGH OF BRADLEY BEACH
MONMOUTH COUNTY**

ORDINANCE 2025-6

**AN ORDINANCE AMENDING CHAPTER 365: "RENTAL PROPERTY"
OF THE BOROUGH'S REVISED GENERAL ORDINANCES TO IMPOSE
AN OCCUPANCY TAX ON CERTAIN RENTALS WITHIN THE
BOROUGH OF BRADLEY BEACH.**

Mayor Gubitosi offered the following Ordinance and moved its introduction:

WHEREAS, pursuant to N.J.S.A. 40:48F-1, the Borough of Bradley Beach (the "Borough") may impose a tax not exceeding 3% on charges of rent for every occupancy of hotel rooms or transient accommodations obtained through a transient accommodation marketplace; and

WHEREAS, the Borough has reviewed the matter and determined that it is appropriate, and in the Borough's best interest, that the Borough impose a Municipal Occupancy Tax consistent with the provisions of N.J.S.A. 40:48F-1, *et seq.*;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the Borough of Bradley Beach, County of Monmouth, and State of New Jersey as follows:

SECTION 1. Chapter 365: "Rental Property" of the Revised General Ordinances of the Borough of Bradley Beach is hereby supplemented with *new* Article II: "Municipal Occupancy Tax" as follows:

CHAPTER 365: RENTAL PROPERTY

* * *

ARTICLE II MUNICIPAL OCCUPANCY TAX

§ 365-7 Purpose; Statutory Authority and Definitions.

- A. It is the purpose of this Article to implement the provisions of N.J.S.A. 40:48F-1 *et seq.*, as amended by P.L. 2018, c. 49, which authorizes the Borough to adopt an ordinance imposing a tax at a uniform percentage rate not to exceed 3% on charges of rent for every occupancy of a room or rooms in a hotel or transient accommodation, subject to taxation pursuant to Subsection (d) of 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 or transient accommodation.
- B. The definitions of "transient accommodation", "transient space marketplace", "obtained through a transient space marketplace" and "professionally managed unit" in N.J.S.A. 54:32B-2(ggg) through (jjj) are incorporated herein by reference.

§ 365-8 Tax Established.

There is hereby established an occupancy tax which shall be fixed at a uniform percentage rate of 3.0% on charges of rent for every occupancy of a hotel or motel room or transient accommodation in the Borough that is subject to taxation pursuant to N.J.S.A. 54:32B-3d.

§ 365-9 Tax is in addition to other taxes and fees.

The Municipal 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 or transient accommodation.

§ 365-10 Exemptions.

The Municipal 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. Furthermore, a "transient accommodation" subject to this tax include those entities defined as "transient accommodations" in N.J.S.A. 54:32B-2 and shall not include those entities excluded from that definition.

§ 365-11 Regulations pertaining to vendors, violations, and penalties.

In accordance with the requirements of N.J.S.A. 40:48F-2:

- A. All taxes imposed by this ordinance 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. Penalties as fixed in the ordinance, for the violation of foregoing provisions.

§ 365-12 Collection of tax.

The tax imposed by this article shall be collected on behalf of the Borough by the person collecting the rent from the hotel or motel or transient accommodation 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 Borough shall be joined as a party in any action or proceeding brought to collect the tax.

§ 365-13 through § 365-26 (Reserved)

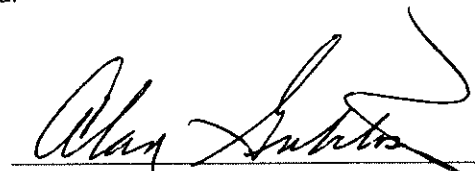
SECTION 2. If any article, section, subsection, sentence, clause or phrase of this Ordinance is, for any reason, held to be unconstitutional or invalid, such decision shall not affect the remaining portions of this Ordinance and they shall remain in full force and effect.

SECTION 3. In the event of any inconsistencies between the provisions of this Ordinance and any prior ordinance of the Borough, the provisions hereof shall be determined to govern. All other parts, portions and provisions of The Revised General Ordinances of the Borough of Bradley Beach are hereby ratified and confirmed, except where inconsistent with the terms hereof.

SECTION 4. A copy of this Ordinance shall be transmitted upon adoption or amendment to the New Jersey Division of Taxation, Office of Legislative Analysis, P.O. Box 240, Trenton, NJ 08695-0240. The tax provisions of this Ordinance will be effective on the first day of the first full month following 90 days after the Division has received the adopted ordinance.

SO ORDAINED as aforesaid.


Erica Kostyz, RMC, CMR
Municipal Clerk


Alan Gubitosi
Mayor

Introduced: January 21, 2025

Date of Hearing and Adoption: February 4, 2025