

BOROUGH OF BRADLEY BEACH, MONMOUTH COUNTY

ORDINANCE 2026-12

**ORDINANCE AMENDING CHAPTER 365: "RENTAL PROPERTY" OF THE
BOROUGH'S REVISED GENERAL ORDINANCES TO UPDATE THE
ADMINISTRATION OF OCCUPANCY TAX ON CERTAIN RENTALS.**

WHEREAS, pursuant to N.J.S.A. 40:48F-1, *et seq.*, the Borough of Bradley Beach (the "Borough") is authorized to impose and collect a municipal occupancy tax on charges for occupancies subject to taxation under the New Jersey Sales and Use Tax Act; and

WHEREAS, the Borough has previously adopted Chapter 365, Article II of the Code of the Borough of Bradley Beach establishing a Municipal Occupancy Tax applicable to transient accommodations; and

WHEREAS, the Mayor and Council find that effective administration of the Municipal Occupancy Tax requires clarification of definitions, reporting obligations, and enforcement authority; and

WHEREAS, the Mayor and Council further find that certain vendors and operators may not maintain detailed rental records, and that providing an optional flat-payment compliance alternative will encourage voluntary compliance, reduce administrative burden, and ensure predictable revenue collection; and

WHEREAS, these amendments are intended to promote consistency, fairness, and efficiency in the administration of the Municipal Occupancy Tax while remaining consistent with applicable State law;

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 amended as follows (~~stricken~~ text deleted; underlined text added):

CHAPTER 365: RENTAL PROPERTY

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ARTICLE I LANDLORD REGISTRATION

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§ 365-6 Prohibited Activities Under This Article ~~Sales of Shares in Rental Properties Prohibited.~~

A. Sales of Shares in Rental Properties Prohibited. It shall be a violation of this Code for any tenant of a rental property within the Borough to sell, lease or otherwise accept payment in exchange for a share or other partial interest in their lease of a rental property, or for the right to occupy that rental property. The Landlord Registration Certificate of a rental property in which shares have been purchased or sold shall be subject to revocation for up to one (1) year upon conviction in Municipal Court for a violation of this Section.

B. Commencement of summer rental where premises are occupied by school-aged children. No dwelling unit that is rented for any portion of the period from September 15 until May 15 to tenants with one or more children between the ages of six and seventeen, inclusive, shall thereafter be re-occupied as a rental until the third day following the last day of the academic year for the Bradley Beach Elementary School as determined by the Superintendent of the Bradley Beach School District.

§ 365-7 Violations; Penalties; Continuing Offenses ~~Commencement of summer rental where premises are occupied by school-aged children.~~

~~No dwelling unit that is rented for any portion of the period from September 15 until May 15 to tenants with one or more children between the ages of six and seventeen, inclusive, shall thereafter be re-occupied as a rental until the third day following the last day of the academic year for the Bradley Beach Elementary School as determined by the Superintendent of the Bradley Beach School District.~~

A. Unlawful acts. It shall be a violation of this article for any owner, landlord, managing agent, or other responsible person to:

- (1) Fail to file an initial rental property registration statement as required by § 365-2;
- (2) Fail to file the annual rental property registration statement by March 1 as required by § 365-2(B);
- (3) Fail to timely file an updated registration statement prior to a change in tenancy as required by § 365-2(D);
- (4) Fail to provide any item required by § 365-2(C), including but not limited to required insurance documentation and required floor plans;
- (5) Permit occupancy of any rental property or unit that is not registered pursuant to § 365-5(A); or
- (6) Permit occupancy by persons not listed on the approved registration statement in violation of § 365-5(B).

- B. Penalties; minimum fines. Any person who violates any provision of this article shall, upon conviction, be subject to the general penalties set forth in Chapter 1, Article III of this Code; provided, however, that the following minimum fines shall apply:
- (1) For a first offense, a fine of not less than \$250;
 - (2) For a second offense within a 12-month period, a fine of not less than \$500; and
 - (3) For a third or subsequent offense within a 12-month period, a fine of not less than \$1,000.
- C. Continuing violations. Each day that a violation exists after written notice by the Borough shall constitute a separate offense.
- D. Nonexclusive remedies. The imposition of penalties shall not relieve any person of the obligation to comply with this article, and the Borough may pursue any lawful remedy, including injunctive relief.

ARTICLE II MUNICIPAL OCCUPANCY TAX

§ 365-8 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.
- C. Short-term rental. A "short-term rental" shall mean the rental of a dwelling unit, or any portion thereof, for a period of fewer than thirty (30) consecutive days, provided that no rental shall be for a duration less than the minimum rental period otherwise permitted by Chapter 365 of the Code of the Borough of Bradley Beach. A short-term rental that constitutes a transient accommodation subject to taxation under New Jersey law shall be subject to the Municipal Occupancy Tax imposed by this article. Multiple rentals to different occupants within a calendar year shall not be aggregated to create a long-term tenancy for purposes of this article.

§ 365-9 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.

§ 365-10 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.

§ 365-11 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.

§ 365-12 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.~~

Violations; penalties; minimum fines.

(1) Any vendor, operator, transient space marketplace (to the extent it is the collecting or remitting party), or other person required to collect, report, remit, document, or maintain records relating to the Municipal Occupancy Tax who fails to comply with any provision of this article, including but not limited to:

- (a) Failure to collect the Municipal Occupancy Tax;
- (b) Failure to timely remit the Municipal Occupancy Tax;

- (c) Failure to submit the sworn annual statement and supporting documentation required by § 365-13(C), where applicable;
- (d) Failure to timely remit the flat-payment amount, where properly elected under § 365-13(D);
- (e) Failure to maintain or produce records as required by § 365-13(E); or
- (f) Any false, misleading, or materially incomplete filing, certification, or documentation submitted to the Borough; shall, upon conviction, be subject to the general penalties set forth in Chapter I, Article III of this Code; provided, however, that the following minimum fines shall apply:
 - i. First offense: not less than \$500;
 - ii. Second offense within a 12-month period: not less than \$1,000; and
 - iii. Third or subsequent offense within a 12-month period: not less than \$2,000.

(2) Each day that a violation continues after written notice by the Borough shall constitute a separate offense pursuant to Chapter I, Article III.

F. Payment obligation not excused. The imposition of penalties shall not relieve any person of the obligation to pay any tax due and owing, including any interest assessed pursuant to § 365-14, nor shall it limit the Borough's authority to issue estimated assessments pursuant to § 365-14.

G. Civil collection; audit; injunctive relief. In addition to prosecution in Municipal Court, the Borough may pursue any lawful remedy to enforce compliance and collect delinquent taxes, including but not limited to civil collection actions, audit and inspection of records, and injunctive relief.

§ 365-13 Collection of Tax.

- A. 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.
- B. Calendar-year reporting and remittance. The Municipal Occupancy Tax shall be administered on a calendar-year basis. Each vendor or operator subject to this article shall report all rental revenues received and Municipal Occupancy Tax collected for the preceding calendar year and shall remit any Municipal Occupancy Tax due to the Borough on or before March 31 of the following calendar year. The obligation to report and remit the

Municipal Occupancy Tax shall remain with the vendor or operator, regardless of whether a transient space marketplace or other intermediary collects or remits any tax on the vendor's behalf, unless otherwise authorized by written agreement with the Borough.

C. Annual revenue documentation. On or before March 31 of each year, each vendor or operator shall submit to the Borough Chief Financial Officer a sworn annual statement, on a form prescribed by the Borough, certifying for the preceding calendar year:

- (1) Total gross rental revenues received from occupancies subject to this article;
- (2) Total Municipal Occupancy Tax collected;
- (3) Total Municipal Occupancy Tax previously remitted, if any; and
- (4) Any additional information reasonably required to verify compliance.

Such statement shall be accompanied by documentation sufficient to substantiate the amounts reported, including but not limited to rental ledgers, booking summaries, or year-end statements provided by transient space marketplaces.

D. Alternative flat-payment compliance option. In lieu of submitting the sworn annual statement and supporting documentation required by Subsection C, a vendor or operator may elect to satisfy the Municipal Occupancy Tax obligation for the preceding calendar year by remitting a flat payment of five hundred dollars (\$500.00) to the Borough on or before March 31 of the following calendar year. The flat-payment amount represents a reasonable estimate of Municipal Occupancy Tax that may be due from short-term rental activity and is intended solely as an administrative compliance alternative. Election of the flat-payment option shall constitute full satisfaction of the vendor's Municipal Occupancy Tax obligation for that calendar year only and shall not waive the Borough's authority to require full reporting and remittance in subsequent calendar years. The flat-payment option shall not be available to any vendor or operator who has received written notice of audit or enforcement action for the applicable calendar year prior to remittance.

E. Recordkeeping. Each vendor or operator subject to this article who does not elect the flat-payment option shall maintain books and records relating to occupancies, revenues, and taxes for a period of not less than four (4) years and shall make such records available for inspection by the Borough upon reasonable notice.

§ 365-14 Interest; Collection of Delinquent Taxes; Estimated Assessments.

Any Municipal Occupancy Tax not paid when due shall be deemed delinquent. The Borough may assess interest on delinquent amounts at a rate established by resolution, not to exceed the maximum rate permitted by law. If a vendor or operator fails to file a required report or remit payment when due, the Borough may estimate the tax due based upon available information, including but not limited to prior filings, comparable properties, or marketplace data, subject to the vendor's right to appeal. The Borough may pursue all lawful remedies for the collection of unpaid taxes.

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: February 17, 2026

Date of Hearing and Adoption: March 3, 2026