

**TOWNSHIP OF PARSIPPANY-TROY HILLS
MORRIS COUNTY, NEW JERSEY
ORDINANCE NO. 2019:64**

**AN ORDINANCE OF THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF
PARSIPPANY-TROY HILLS, MORRIS COUNTY, NEW JERSEY AMENDING
AND SUPPLEMENTING CHAPTER 370, TAXATION, ARTICLE I,
HOTEL/MOTEL OCCUPANCY TAX, OF THE CODE OF PARSIPPANY-TROY
HILLS**

WHEREAS, the New Jersey State Legislature adopted N.J.S.A. 40:48F-1 et seq., which authorizes municipalities that have adopted ordinances imposing a tax on charges of rent for occupancy of a room or rooms in a hotel or transient accommodation in accordance with that statute, may also require that unpaid taxes under N.J.S.A. 40:48F-1 shall be subject to interest at the rate of 5% per annum; and

WHEREAS, the Township of Parsippany-Troy Hills has adopted an ordinance imposing such a tax, at Chapter 370, Taxation, Article I Hotel/Motel Occupancy Tax, in accordance with N.J.S.A. 40:48F-1 et seq.; and

WHEREAS, the Township Council finds that it is in the best interests of the Township and its residents to amend Chapter 370, Article 1 Hotel/Motel Occupancy Tax to add a provision requiring that unpaid taxes shall be subject to interest at the rate of 5% per annum.

NOW THEREFORE, BE IT ORDAINED by the Township Council of the Township of Parsippany-Troy Hills, in the County of Morris, New Jersey as follows:

SECTION 1. Chapter 370, Taxation, Article I. Hotel/Motel Occupancy Tax, §370-2, Tax Established, of the Code of the Township of Parsippany-Troy Hills, is hereby amended as follows (additions are underlined):

- A. There is hereby established a hotel and motel room occupancy tax in the Township of Parsippany-Troy Hills 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 of Parsippany-Troy Hills on or after July 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 of Parsippany-Troy Hills on or after July 1, 2004 of a room or rooms in a hotel or motel 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).
- B. 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.

- C. Any unpaid taxes pursuant to this section shall be subject to interest at the rate of 5% per annum.

SECTION 2. If any section, paragraph, subsection, clause or provision of this Ordinance shall be declared invalid by a court of competent jurisdiction, such decision shall not affect the validity of this Ordinance as a whole or any part thereof.

SECTION 3. All ordinances or parts of ordinances of the Township of Parsippany-Troy Hills heretofore adopted that are inconsistent with any of the terms and provisions of this Ordinance are hereby repealed to the extent of such inconsistency.

SECTION 4. This ordinance shall take effect immediately upon its final passage, approval and publication as provided by law.