

**TOWNSHIP OF HARDYSTON
SUSSEX COUNTY, NEW JERSEY**

ORDINANCE 2024-04

**AN ORDINANCE OF THE TOWNSHIP OF HARDYSTON, COUNTY OF SUSSEX,
STATE OF NEW JERSEY AMENDING THE TOWNSHIP MUNICIPAL CODE AT
CHAPTER 104, HOUSING, ARTICLE III, SHORT TERM RENTAL PROPERTY, IN
ORDER TO CONFORM THE CODE TO THE REQUIREMENTS OF THE DIVISION
OF TAXATION FOR ADMINISTRATION OF THE MUNICIPAL OCCUPANCY TAX IN
ACCORDANCE WITH N.J.S.A. 40:48F-1**

WHEREAS, pursuant to N.J.S.A. § 40:48F-1 et seq., municipalities are permitted to impose upon the owners of short-term rental properties a Municipal Occupancy Tax of up to three percent (3%) when each and every short-term rental occupancy ends or there is a change of occupancy by transient occupants; and

WHEREAS, short-term rental occupancies are defined as the rental of dwelling units for periods of 90 days or fewer (“Short Term Rentals”); and

WHEREAS, it has come to the attention of the Mayor and Council of the Township of Hardyston that the New Jersey Department of the Treasury, Division of Taxation, requires certain language to be included in an ordinance establishing the imposition of the Municipal Occupancy Tax upon Short Term Rentals; and

WHEREAS, the Mayor and Council wish ensure that the Township imposes upon all eligible Short Term Rentals the Municipal Occupancy Tax of three percent (3%) authorized by N.J.S.A. § 40:48F-1.

NOW THEREFORE, BE IT ORDAINED, by the Mayor and Township Council of the Township of Hardyston, County of Sussex, State of New Jersey, as follows:

1. Chapter 104, “Housing,” Article III, “Short-Term Rental Property,” Section 104-20, “Taxation,” is hereby amended as follows:

§ 104-20 **Taxation.**

The properties listed in Section 104-15(B), (C), and (D) are Transient Accommodations, as defined by N.J.S.A. 54:32B-2(ggg), as these properties are professionally managed and/or are rented out via a transient space marketplace. Accordingly, pursuant to N.J.S.A. § 40:48F-1 et seq., at the end of each and every occupancy of the properties listed in Section

104-15(B), (C), and (D), which occupancy is for a period of 90 days or less, the property owner, in addition to the State Sales Tax and State Occupancy Fee, shall be subject to a 3% Municipal Occupancy Tax. This Tax shall not be imposed upon 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.

2. Severability. 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.

3. Repealer. All existing ordinances or parts of existing ordinances which are inconsistent with the terms of this ordinance are to the extent of such inconsistency repealed.

4. Effect. This Ordinance shall take effect immediately upon final passage, approval and publication as required by law.

Frank Cicerale, Mayor

ATTEST:

Jane Bakalarczyk, Clerk

NOTICE

PLEASE TAKE NOTICE that notice is hereby given that the above ordinance was introduced and passed at the regular meeting of the Hardyston Township Council held at the Municipal Building, 149 Wheatsworth Road, Hardyston, New Jersey, on March 27, 2024. The same came up for final adoption at a meeting of the Township Council of the Township of Hardyston held on April 24, 2024, and after all persons present were given the opportunity to be heard concerning the same, it was finally passed, adopted and will be in full force and effect in the Township according to law.

Jane Bakalarczyk, RMC/CMC
Municipal Clerk