

**TOWN OF WEST NEW YORK  
COUNTY OF HUDSON, STATE OF NEW JERSEY**

**ORDINANCE #43/24**

**ORDINANCE AMENDING CHAPTER 364 TO ESTABLISH NEW ARTICLE III  
ENTITLED “MUNICIPAL HOTEL AND MOTEL OCCUPANCY TAX” WITHIN THE  
CODE OF THE TOWN OF WEST NEW YORK**

**WHEREAS**, the Town of West New York (the “Town”) seeks to implement the provisions of P.L. 2018, c. 49, which authorizes the governing body of the Town of West New York to adopt an ordinance imposing taxes and fees upon hotels and motels and other such accommodations; and

**WHEREAS**, in accordance P.L. 2018, c. 49, and N.J.S.A. § 54:32D-1, the rate of the tax imposed by the “Municipal Hotel and Motel Occupancy Fee” shall be 3% of the rent paid; and

**WHEREAS**, the Mayor and the Board of Commissioners of the Town of West New York have determined that the Town would benefit from implementing the provisions established by P.L. 2018, c. 49 to impose a tax on hotels and motels operating within the Town of West New York.

**NOW THEREFORE, BE IT ORDAINED** that the Mayor and the Board of Commissioners of the Town of West New York, County of Hudson, State of New Jersey, do hereby authorize the addition of Article III entitled “Municipal Hotel and Motel Occupancy Tax” within Chapter 364 of the Code of the Town of West New York, which shall provide as follows:

**SECTION ONE**

**Article III: Municipal Hotel and Motel Occupancy Tax**

**§ 364-24      Definitions.**

- A. **“Hotel” and/or “Motel”** - As used in this Chapter, shall mean a building or portion of a building which is designed or intended to be regularly used, rented, or hired out for the lodging of guests. “Hotel” and/or “Motel” includes an apartment hotel, a motel, inn and rooming or boarding house or club, whether or not meals are served, but does not include a transient accommodation.
- B. **“Occupant”** - Shall be defined as a person who, for consideration, uses, possesses, or has the right to use or possess any room in a hotel, motel or boarding house, or other facility subject to this Chapter’s definition of “hotel” or “motel” under a concession, permit, right-of-access, license to use or other agreement or otherwise.
- C. **“Professionally Managed Unit”** - A room, group of rooms, or other living or sleeping space for the lodging of occupants in the state, that is offered for rent as a rental unit that does not share any living or sleeping space with any other rental unit, and that is directly or indirectly owned or controlled by a person offering for rent two or more other units during the calendar year.
- D. **“Residence”** – shall mean a house, condominium, or other residential dwelling unit a building or structure or part of a building or structure that is designed, constructed, leased, rented, let or hired out, or otherwise made available for use as a residence.

**§ 364-25      Hotel & Motel Occupancy Tax Established.**

- A. It is the purpose of this Section to implement the provisions of P.L. 2018, c. 49, which authorizes the Town to establish a hotel & motel occupancy tax.
- B. There is hereby established a hotel and motel occupancy tax in the Town of West New York, which shall be fixed at a uniform percentage of 3% on charges of rent for every occupancy of a hotel and/or motel, subject to taxation pursuant to P.L. 2018, c. 49. This tax shall not limit, abridge, or supplant any other tax lawfully imposed or assessed pursuant to the Federal Tax Code, or the laws of the State of New Jersey, and shall be in addition to any such fees or taxes.

### **C. Collection.**

- (1) This tax shall be collected on behalf of the municipality by the person collecting receipts, charges or rent from the customer.
- (2) Each person required to collect a tax imposed by this ordinance 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, however, that the chief financial officer of the municipality shall be joined as a party in any action or proceeding to collect this tax.
- (3) Notwithstanding any other provision of law to the contrary, hotels, motels, and other such vendors shall be required to collect and pay on behalf of their customers in this State, the hotel and motel occupancy tax.

### **D. Requirements.**

In accordance with the requirements set forth pursuant to N.J.S.A. 40:48F-2:

- (1) All taxes imposed by this Ordinance shall be paid by the purchaser.
- (2) A vendor shall not assume or absorb any tax imposed by this Ordinance.
- (3) A vendor shall not, in any manner, advertise or hold out to any person or to the public in general, 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.
- (4) 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 advertising continues shall be deemed a separate offense.
- (5) The penalty for violation of any of the provisions as set forth in this Chapter, shall be \$100.00 for each offense.

### **E. Applicability of Other Taxes.**

The Hotel and Motel 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 occupancy of a hotel room and/or motel room, or similar accommodation.

### **F. Rules and Regulations.**

The Director of Finance is authorized to promulgate rules and regulations consistent with this Chapter, pertaining to the collection, payment, accounting and auditing of the hotel and motel occupancy tax.

### **G. Distribution of Copies of this Article.**

A copy of this Article shall be transmitted to the State Treasurer and to each hotel and/or motel and other affected business entities within the Town of West New York.

## **SECTION TWO**

**Severability.** If any term or provision of this Ordinance is held to be illegal, invalid, or unenforceable by a court of competent jurisdiction, in whole or in part, such determination shall not affect the validity of the remaining terms and provisions of this Ordinance.

**SECTION THREE**

**Repealer.** To the extent that any provision of the Code of the Town of West New York is found to conflict with this Ordinance, in whole or in part, this Ordinance shall control.

**SECTION FOUR**

In order to avoid accidental repeal of existing provisions, the Town Clerk and the Corporation Counsel are hereby authorized to change any chapter numbers, article numbers and/or section numbers in the event that the codification of this Ordinance reveals that there is a conflict between those numbers and the existing Code.

**SUMMARY OF ORDINANCE**

This Ordinance amends Chapter 364 entitled “Taxation” of the Town of West New York Municipal Code to establish a “Hotel and Motel Occupancy Tax” in accordance with P.L. 2018, c. 49.

**Introduced: December 4, 2024**

**Adopted: December 18, 2024**

**Statement**

The foregoing ordinance having been previously adopted for first reading and published was further considered by the Mayor and Board of Commissioners of the Town of West New York on **December 18, 2024** and at said date was duly and finally adopted after public hearing thereon.

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Adelinny Plaza, RMC  
Town Clerk

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Commissioner Marcos A. Arroyo

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Commissioner Victor M. Barrera

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Commissioner Marielka A. Diaz

\_\_\_\_\_  
Commissioner Adam W. Parkinson

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Mayor Albio Sires  
Board of Commissioners

Attest: \_\_\_\_\_  
Adelinny Plaza, RMC  
Town Clerk