

***New Jersey State Tax News***  
**2010 (Volume 39)**  
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## 2010 TAX LAWS

CH.	DATE	SYNOPSIS	TAX*	BILL
10	5/5/10	Modifies provisions of the New Jersey Economic Stimulus Act of 2009.	MIS	S-920(3R)
14	5/6/10	Extends the time period for renewal of lapsed alcoholic beverage retail licenses.	ABT	S-828
20	6/29/10	Provides temporary reduction of annual cap on corporation business tax benefit certificate transfer program for certain technology and biotechnology companies and temporarily suspends certain tax credits for certain film and digital media content production expenses.	CBT/ GIT	A-3011 (Corrected Copy)
22	6/30/10	Repeals prior motor fuels tax legislation and makes changes in the licensing requirements for the motor fuel taxes as well as the requirements for the reporting, imposition, and collection of the taxes.	MFT	A-3014
27	6/29/10	Reduces the benefit under the New Jersey earned income tax credit program from 25 percent of the Federal credit amount to 20 percent beginning in tax year 2010.	GIT	A-3016 (Corrected Copy)
51	8/17/10	The Fort Monmouth Economic Revitalization Authority Act creates a new redevelopment agency, requires the New Jersey Economic Development Authority to engage in new duties, and creates several special-purpose districts.	S&U	S-917(2R)
55	8/18/10	Requires every municipality imposing the occupancy tax to provide a list of hotels and motels in the municipality to the State Treasurer, who must provide to the municipality a list of hotels and motels that submitted occupancy tax. The bill also makes unpaid occupancy tax a municipal lien on the real property of the hotel or motel.	HMO	S-1828
57	8/19/10	The Offshore Wind Economic Development Act establishes an offshore wind renewable energy certificate program and authorizes the New Jersey Economic Development Authority to provide tax credits for qualified wind energy facilities in wind energy zones.	CBT	S-2036(2R)
79	10/1/10	Amends the Motor Fuel Tax Act to defer implementation for three months and makes technical corrections.	MFT	S-2289
123	1/6/11	Broadens the availability and revises the terms of financial assistance under the Business Retention and Relocation Assistance Grant (BRRAG) Program and repeals the requirement that a study be conducted to determine the minimum funding level needed for successful implementation of the program.	MIS	S-2370(2R)

## 2010 TAX LAWS *(continued)*

### **\*Legend for 2010 Tax Laws**

ABT = Alcoholic Beverage Tax	LIT = Litter Control Fee
ALL = All Taxes Administered by the Division	LPT = Local Property Tax
CAS = Casino Taxes and Fees	MFT = Motor Fuel Tax
CBT = Corporation Business Tax	MIS = Miscellaneous
CIG = Cigarette Tax	MULT = Multiple Taxes
CMC = Cape May County Tourism Sales Tax	PPT = Petroleum Products Gross Receipts Tax
CMPT = Cosmetic Medical Procedures Gross Receipts Tax	PTRP = Property Tax Relief Programs
DSF = Domestic Security Fee	PUT = Public Utility Taxes
ENV = Environmental Taxes	RTF = Realty Transfer Fee
ERF = 9-1-1 System & Emergency Response Fee	S&U = Sales and Use Tax
FBT = Financial Business Tax	SCC = Spill Compensation & Control Tax
FUR = Fur Clothing Retail Gross Receipts Tax and Use Tax	TEFA = Transitional Energy & Facility Assessment
GIT = Gross Income Tax	TIR = Motor Vehicle Tire Fee
HMO = Hotel Motel Occupancies	TIT/ET = Transfer Inheritance & Estate Tax
IPT = Insurance Premium Tax	TPT = Tobacco Products Tax