

SENATE, No. 2171

STATE OF NEW JERSEY
221st LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2024 SESSION

Sponsored by:

Senator M. TERESA RUIZ

District 29 (Essex and Hudson)

SYNOPSIS

Authorizes local tax on storage of empty shipping containers.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



S2171 RUIZ

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1 AN ACT authorizing municipalities to impose taxes on the storage
2 of empty shipping containers, and supplementing P.L.1970,
3 c.326 (C.40:48C-1 et seq.).
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5 **BE IT ENACTED** by the Senate and General Assembly of the State
6 of New Jersey:
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8 1. a. The governing body of a municipality may provide, by
9 ordinance, for the imposition and collection of a tax on empty ISO
10 shipping containers stored within the municipality, at the rates and
11 in the manner provided by ordinance.

12 b. As used in this section:

13 "ISO shipping container" or "ISO container" means any
14 standardized shipping container constructed in accordance with the
15 standard sizes promulgated by the International Standards
16 Organization for use in intermodal transportation of goods by ship,
17 rail or truck, which shall include but shall not be limited to
18 containers that are 20 feet in length and 8 feet in width, 40 feet in
19 length and 8 feet in width, 45 feet in length and 8 feet in width, 48
20 feet in length and 8 feet in width, and 53 feet in length and 8 feet in
21 width;

22 c. All taxes collected by a municipality pursuant to this section
23 shall be remitted to the chief financial officer of the municipality,
24 who shall:

25 (1) deposit 75% of the amounts collected in a trust account
26 established by the municipality and dedicated exclusively for the
27 purpose of funding infrastructure projects within the municipality,
28 and

29 (2) remit 25% of the amounts collected to the chief financial
30 officer of the county within which the municipality is located. The
31 chief financial officer of the county shall deposit those amounts in a
32 trust account established by the county and dedicated for the
33 purpose of funding either infrastructure projects within the
34 municipality which collected the tax, or for the acquisition or
35 maintenance of open space within the municipality which collected
36 the tax.

37 d. The Director of the Division of Local Government Services
38 in the Department of Community Affairs, in consultation with the
39 Director of the Division of Taxation in the Department of the
40 Treasury, shall, within 60 days of the date of enactment of this act,
41 adopt a model ordinance to aid municipal governing bodies
42 considering the imposition and collection of a tax on empty ISO
43 shipping containers pursuant to this section.
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45 2. This act shall take effect immediately.

S2171 RUIZ

STATEMENT

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This bill would authorize municipalities to impose taxes on empty ISO shipping containers which are stored within their boundaries. A municipality would retain 75% of the amounts collected and remit 25% of the amounts collected to the county. Amounts retained by a municipality would be held in trust and used to fund infrastructure projects within the municipality. Amounts remitted to the county would be held in trust and used to fund infrastructure projects or for the acquisition or maintenance of open space within the municipality which collected the tax.

Under the bill, the Directors of the Division of Local Government Services and the Division of Taxation would adopt a model ordinance to aid municipal governing bodies considering imposing a tax on empty ISO shipping containers.