

**SENATE, No. 2197**

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**STATE OF NEW JERSEY**

**222nd LEGISLATURE**

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PRE-FILED FOR INTRODUCTION IN THE 2026 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.



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.).  
4

5 **BE IT ENACTED** by the Senate and General Assembly of the State  
6 of New Jersey:  
7

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.  
44

45 2. This act shall take effect immediately.

1 STATEMENT

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

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