

**WANTAGE TOWNSHIP
ORDINANCE #20-2026**

An Ordinance of the Township of Wantage, County of Sussex, State of New Jersey, Adding Chapter 30 of the Municipal Code of the Township of Wantage Entitled "Taxation" to Implement an Occupancy Tax on Hotel, Motel and Transient Accommodations

WHEREAS, the governing body of the Township of Wantage (hereinafter "Township") has found that it is in the public interest to amend Township Code to add Chapter 30 the establish a tax on Hotel, Motel and Transient Accommodations as permitted by P.L. 2003, c. 114 P.L. 2018, c. 49;

NOW, THEREFORE, BE IT ORDAINED by the by the Mayor and Township Committee of the Township of Wantage as follows:

SECTION 1. The Municipal Code of the Township of Wantage is hereby amended to add Chapter 30 Taxation as follows:

CHAPTER 30 - Hotel and Motel Room and Transient Accommodation Occupancy Tax

§ 30-1. Purpose.

It is the purpose of this article to implement the provisions of P.L. 2003, c. 114 P.L. 2018, c. 49, which authorizes the governing body of a municipality to adopt an ordinance imposing a tax at a uniform percentage rate not to exceed 3% on charges for rent for every occupancy of a room or rooms in a hotel or motel or transient accommodation subject to taxation pursuant to Subsection (d) of Section 3 of P.L. 1966, c. 30 (N.J.S.A. 54:32B-3) which shall be in addition to any other tax or fee imposed pursuant to statute or local ordinance or resolution by any government entity upon the occupancy of a hotel or motel room or transient accommodation.

§ 30-2. Imposition of tax.

There is hereby established a hotel and motel room and transient accommodation occupancy tax in the Township of Wantage, New Jersey, which shall be fixed at a uniform percentage rate of 3% on charges for rent for every occupancy of a room or rooms in a hotel or motel or transient accommodation subject to taxation pursuant to Subsection (d) of Section 3 of P.L. 1966, c. 30 (N.J.S.A. 54:32B-3), sales tax.

§ 30-3. Applicability of other taxes.

The hotel and motel room 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 the occupancy of a hotel room, motel room or transient accommodation.

§ 30-4. Responsibility to pay tax; violations and penalties.

In accordance with the requirements of P.L. 2003, c. 114 P.L. 2018, c. 49:

1. All taxes imposed by this article shall be paid by the purchaser.
2. A vendor shall not assume or absorb any tax imposed by this article.
3. A vendor shall not in any manner advertise or hold out to any person or to the public in general, in 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 advertisement continues shall be deemed a separate offense.
5. The penalty for violation of the foregoing provisions shall be \$100 for each offense.

§ 30-5. Collection of tax.

The tax imposed by this article shall be collected on behalf of the Township by the person collecting the rent from the hotel or motel or transient accommodation customer. Each person required to collect the tax herein imposed shall be personally liable for the tax imposed, collected or required to be collected from the customer. Any such person shall have the same right in respect to collecting the tax from the customer as if the tax were a part of the rent and payable at the same time; provided that the Chief Financial Officer of the Township shall be joined as a party in any action or proceeding brought to collect the tax.

§ 30-6. Required Distribution of Copies of Chapter.

A copy of this chapter shall be transmitted to the State Treasurer and to each hotel and/or motel and/or provider of transient accommodations and other affected business entities within the Township.

§ 30-7. Definitions.

“Transient accommodation” means a room, group of rooms or other living or sleeping space for the lodging of occupants, including but not limited to residences or buildings used as residence that is rented for a period of thirty (30) or less consecutive days, which dwelling unit is advertised or held out to the public as a place rented to transient occupants.

“Hotel” means a facility offering transient lodging accommodations to the general public and providing additional services, such as restaurants, meeting rooms, entertainment, and recreational facilities.

“Motel” means an establishment providing sleeping accommodations with a majority of all rooms having direct access to the outside without the necessity of passing through the main lobby of the building.

SECTION 2. Each section of this ordinance is an independent section, and the holding of any section or part thereof to be unconstitutional, void or ineffective for any cause shall not be deemed to affect the validity of constitutionality of any other sections or parts thereof.

SECTION 3. Any ordinances or parts thereof in conflict with the provisions of this Ordinance are hereby repealed as to their inconsistencies only.

SECTION 4. This Ordinance shall take effect January 1, 2027.

Justin Vander Groef, Mayor

ATTEST:

Melissa Morales, Municipal Clerk

NOTICE is hereby given that the above ordinance was introduced and passed upon first reading at a meeting of the Mayor and Committee of the Township of Wantage, in the County of Sussex, New Jersey, held on the 24th day of September, 2026. It will be further considered for final passage after public hearing at a meeting of the Mayor and Committee to be held in the Municipal Building, 888 Route 23 South, in the Township of Wantage, on October 8th, 2026 at 7:00 P.M., and during the preceding week copies of the ordinance will be made available at the Clerk's office in the Municipal Building to members of the general public.

Melissa Morales, Municipal Clerk