

**BOROUGH OF BERLIN**  
**ORDINANCE NO. 2017-17**

**AN ORDINANCE ESTABLISHING A HOTEL AND MOTEL  
ROOM OCCUPANCY TAX IN THE BOROUGH OF BERLIN,  
COUNTY OF CAMDEN AND STATE OF NEW JERSEY**

WHEREAS, P.L. 2003, c. 114 authorizes the Governing Body of a municipality to adopt an ordinance imposing a hotel and motel occupancy tax at a uniform percentage rate not to exceed 3% on charges of rent for every occupancy on or after July 1, 2004.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Borough Council of the Borough of Berlin as follows:

**Section 1:** The following Section shall be added to the Code of the Borough of Berlin:

(A) There is hereby established a Hotel and Motel Room Occupancy Tax which shall be fixed at a uniform percentage rate of 3% on charges of rent for every occupancy of a hotel or motel room in the Borough on or after the adoption of this ordinance, of a room or rooms in a hotel or motel subject to taxation pursuant to N.J.S.A. 54:32B-3.

(B) 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.

(C) The Hotel and Motel Room Occupancy Tax authorized herein shall not be imposed on the rent for an occupancy if the purchaser, user or consumer is an entity exempt from the tax imposed on an occupancy under the "Sales and Use Tax Act" pursuant to N.J.S.A. 54:32B-9.

(D) In accordance with the requirements of N.J.S.A. 40:48F-1:

- (1) All taxes imposed by this section shall be paid by the purchaser;
- (2) A vendor shall not assume or absorb any tax imposed by this section;
- (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.

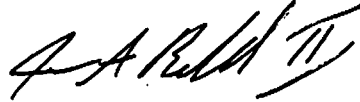
(E) The tax imposed by this section shall be collected on behalf of the Borough by the person collecting the rent from the hotel or motel customer. Each person required to collect the tax herein imposed shall be personally liable for the tax imposed, collected or required to be collected hereunder. Any 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 that the Chief Financial Officer shall be joined as a party in any action or proceeding brought to collect the tax.

**Section 2:** All other Ordinances or parts of Ordinances inconsistent with the provisions of this Ordinance are hereby repealed to the extent of such inconsistency.

**Section 3:** If any section, paragraph, subdivision, clause or provision of this Ordinance shall be adjudged invalid, such subdivision, clause or provision and the remainder of this Ordinance shall be deemed valid and effective.

**Section 4:** This Ordinance shall take effect immediately upon final passage and publication as required by law.

BOROUGH OF BERLIN



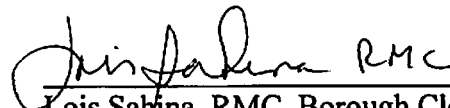
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By: James Bilella, Mayor

ATTEST:



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Lois Sahina, RMC, Borough Clerk

I, Lois Sahina, Clerk of the Borough of Berlin, hereby certify the foregoing to be a true and correct copy of an Ordinance introduced by the Mayor and Borough Council at their meeting of December 14, 2017 in the Municipal Building, 59 South White Horse Pike, Berlin, New Jersey.



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Lois Sahina, RMC, Borough Clerk

Date: December 14, 2017