

**BOROUGH OF SPRING LAKE HEIGHTS
COUNTY OF MONMOUTH**

Ordinance 2026-08

ORDINANCE ADDRESSING SHORT-TERM RENTAL TAX ORDINANCE

WHEREAS, pursuant to N.J.S.A. 40:48F-1, the Borough of Spring Lake Heights ("Borough") may impose a tax not exceeding 3% on charges of rent for every occupancy of transient accommodations obtained through a transient accommodation marketplace; and

WHEREAS, the Borough previously adopted Ordinance 2025-17 regulating short-term rentals and specifically imposing such a municipal occupancy tax on short-term rentals; and

WHEREAS, the New Jersey Department of the Treasury, Division of Taxation ("Division") subsequently promulgated a model ordinance imposing a municipal occupancy tax; and

WHEREAS, the Borough desires to revise the terms of the previously adopted Ordinance 2025-17 to reflect the terms of the model ordinance as promulgated by the Division, in order to ensure ability of the Division's ability to collect the tax.

NOW, THEREFORE, BE IT ORDAINED by the Borough Council of the Borough of Spring Lake Heights in the County of Monmouth, State of New Jersey, as follows:

SECTION I. Ordinance § 10-2.9A, adopted pursuant to Ordinance 2025-17, is hereby repealed and replaced in its entirety as follows:

§ 10-2.9A Transient Accommodations Municipal Tax

a. Purpose; statutory authority. It is the purpose of this section to implement the provisions of N.J.S.A. 40:48F-1 et seq., as amended by 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 of rent for every occupancy in a transient accommodation, subject to taxation pursuant to Subsection (d) of 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 governmental entity upon the occupancy of a transient accommodation. The definitions of "transient accommodation", "transient space marketplace", "obtained through a transient space marketplace" and "professionally managed unit" in N.J.S.A. 54:32B-2(ggg) through (jjj) are incorporated herein by reference.

b. Tax established. There is hereby established an occupancy tax which shall be fixed at a uniform percentage rate of 3% on charges of rent for every occupancy of a transient accommodation in the Borough of Spring Lake Heights that is subject to taxation pursuant to N.J.S.A. 54:32B-3d.

c. Tax is in addition to other taxes and fees. The Municipal 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 transient accommodation.

d. Exemptions. The Municipal 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. Furthermore, a "transient accommodation" subject to this tax include those entities defined as "transient accommodations" in N.J.S.A. 54:32B-2 and shall not include those entities excluded from that definition.

e. Regulations pertaining to vendors, violations, and penalties.

In accordance with the requirements of N.J.S.A. 40:48F-2:

i. All taxes imposed by this ordinance shall be paid by the purchaser.

ii. A vendor shall not assume or absorb any tax imposed by this ordinance.

iii. 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.

iv. 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.

v. Penalties as fixed in the ordinance, for the violation of foregoing provisions.

g. Collection of tax. The tax imposed by this article shall be collected on behalf of the Borough of Spring Lake Heights by the person collecting the rent from the 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 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 of the Borough of Spring Lake Heights shall be joined as a party in any action or proceeding brought to collect the tax.

SECTION II. Repealer.

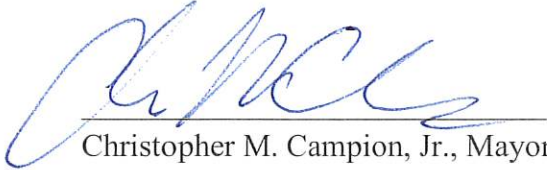
All other ordinances in conflict or inconsistent with this Ordinance are hereby repealed, to the extent of such conflict or inconsistency.

SECTION III. Severability.

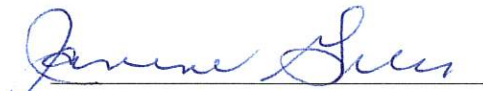
Should any section, paragraph, sentence, clause, or phase of this Ordinance be declared unconstitutional or invalid for any reason, the remaining portions of this Ordinance shall not be affected thereby and shall remain in full force and effect, and to this end the provisions of this Ordinance are hereby declared to be severable.

SECTION IV. Transmission to State and Effective Date.

The provisions of this Ordinance shall take effect immediately upon adoption, with the tax to be collected immediately upon administrative feasibility by the Division. A copy of this Ordinance shall be transmitted upon adoption or amendment to the New Jersey Division of Taxation, Office of Legislative Analysis, P.O. Box 240, Trenton, NJ 08695-0240.


Christopher M. Campion, Jr., Mayor

May 18, 2026
Date


Janine Gillis, Borough Clerk

May 18, 2026
Date