

Abstract: ... (A -)

Brian J. Tyrrell, Ph.D.

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Appendix A

Appendix B

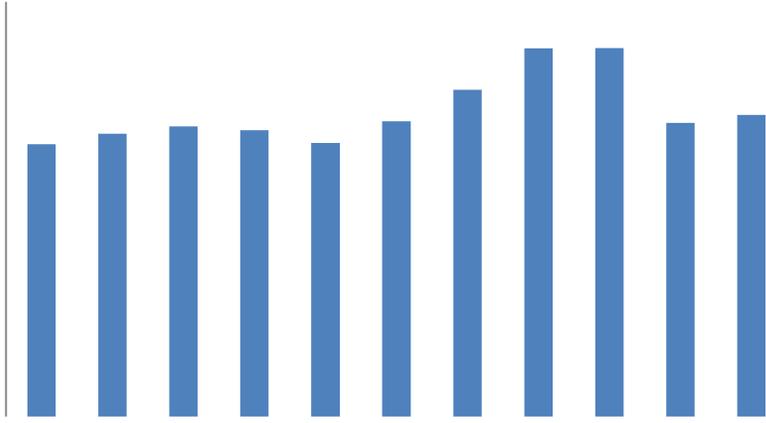
The Atlantic City Luxury Sales Tax applies to the receipts from specified retail sales within Atlantic City, including sales of alcoholic beverages for on-premises consumption; cover, minimum, or entertainment charges; room rental in hotels, inns, rooming, or boarding houses; hiring of rolling chairs, beach chairs, and cabanas; and tickets of admission within Atlantic City... The rate of tax is 3% on sales of alcoholic beverages sold by the drink and 9% on other taxable sales. The maximum combined Atlantic City rate and New Jersey State sales tax rate (excluding the State occupancy fee) may not exceed 13% effective July 15, 2006. The State sales tax rate is reduced to the extent that the city rate exceeds 7%, and the maximum combined Atlantic City rate and New Jersey rate may not exceed 13%. Formerly, the maximum combined Atlantic City rate and the New Jersey sales tax rate could not exceed 12%.

1. *A... 2014. ... (\$0.8 ...)
A... (\$0.2 ...) ... 2013, ... (\$0.7 ...)
A...
A...
A...
A...
A...*

2. *A... 20% ... 4% ... 21%. A...*

3). 3 2014, \$12.5 A

3 2. % 3 2013 (4).





2014. 2013. \$8.4 2013. \$7.3 (10,000,000) 12.6% (11).





A
A
A

“Legislation enacted in 2003 (P.L. 2003, c. 114) imposed a 7% State Occupancy Fee on the rent for every occupancy of a room in a hotel, motel or similar facility in most New Jersey municipalities, between August 1, 2003 and June 30, 2004. For occupancies on and after July 1, 2004, the Fee was reduced to 5%. A hotel/motel is a building regularly used and kept open for the lodging of guests, including bed and breakfasts, inns, etc. The State Occupancy Fee is imposed on the room rentals that are currently subject to the 7% New Jersey sales tax and is in addition to the sales tax. Special Rate Provisions: Since Newark, Jersey City, Atlantic City, Wildwood, Wildwood Crest, and North Wildwood already impose local taxes or fees on hotel/motel occupancies, the new State Occupancy Fee is imposed at a lower rate in those areas: Newark & Jersey City: State Occupancy Fee is 1%; Atlantic City: State Occupancy Fee is 1%; the Wildwoods: State Occupancy Fee is 3.15%.”

15. A
2005. 2014.
A 2014 \$843.
A \$763
2014.
\$467. 2013, \$33.
(15. %, 16). A
5.0% 10.6%

A
\$1. 3
2013, \$2.0 3 2014 (17),
2.2% 3 2014 (18).

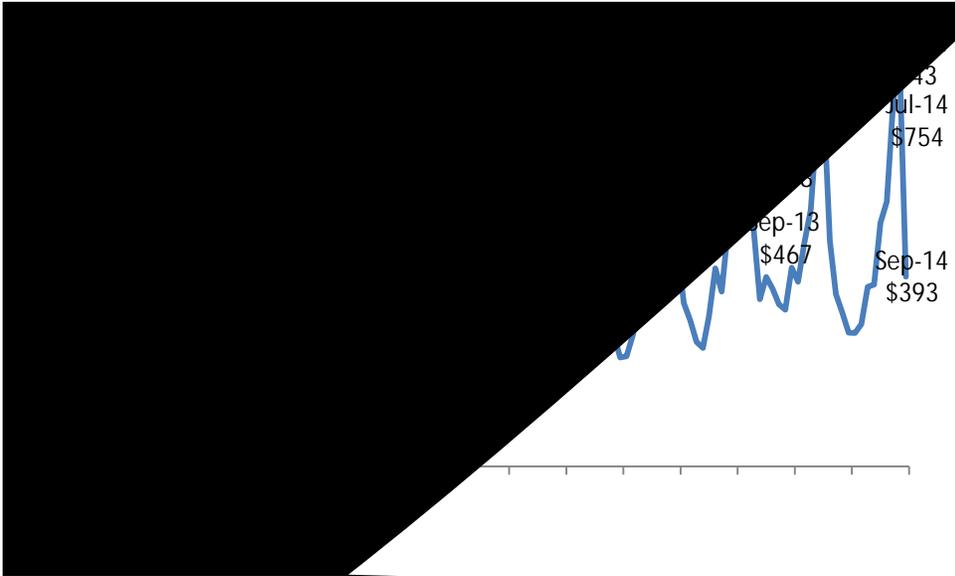


FIGURE 5. LEVIENCOPI INCENTIVE





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CITY & TOURISM OF GAMING, HOSPITALITY & RESORTS
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