

# New Jersey Meadowlands Regional Hotel Use Assessment Amended Return

## Monthly Return for the Month of \_\_\_\_\_

This return is due on the 10th day of the month following the close of the calendar month for which the assessment is due.

NEW JERSEY COUNTY/MUNICIPALITY CODE		FOR DIVISION USE ONLY	
Taxpayer ID		Your PIN for making Payments:	
Name			
Address			
City	State		
1. Gross Receipts - Enter all receipts from rentals of a room or rooms in a hotel, motel, bed and breakfast, inn or lodging. . . . .		1.	
2. Allowable Deductions			
2a. Deductions of receipts from rentals of a room or rooms in a hotel, motel, bed and breakfast, inn or lodging for 90 consecutive days or more. . . . .			
2b. Deductions of receipts from room rentals to governmental entities. . . . .			
2c. Deductions of receipts from room rentals for the purpose of assembly (e.g., a meeting, seminar, wedding, etc.) . . . . .			
2d. Total All Allowable Deductions (Add Line 2a, 2b and 2c) . . . . .		2d.	
3. Net Receipts Subject to Assessment (Line 1 minus Line 2d) . . . . .		3.	
4. Meadowlands Regional Hotel Use Assessment (.03 x Line 3) . . . . . (See Instructions)		4.	
4a. Meadowlands Regional Hotel Use Assessment Collected (Enter assessment collected only if greater than Line 4) . . . . .		4a.	
5. Total Assessment Due - Line 4 (or 4a, if greater) . . . . .		5.	
6. Penalty and Interest (See Instructions) . . . . .		6.	
7. Total Amount Due (Line 5 plus Line 6) . . . . .		7.	
8. Total Payments Previously Made for the Month (Include payments made with the original return) . . . . .		8.	
9. Balance Due (Line 7 minus Line 8) . . . . .		9.	
<p><b>I verify and/or affirm that all information on this return is correct. I am aware that if any of the foregoing information provided by me is willfully false, I am subject to punishment.</b></p>			
Signature _____		Title _____	
E-mail Address _____		Telephone _____ Date _____	
		Mail this return to: NJ Division of Taxation Revenue Enterprise Services Processing Center PO Box 258 Trenton, NJ 08646-0258	
<p><b>Taxpayers using EFT ACH credit payment method, must use TAX TYPE CODE 04822 when making payments of the New Jersey Meadowlands Regional Hotel Use Assessment.</b></p>			

**Instructions for  
New Jersey Meadowlands Regional Hotel Use Assessment Amended Return**

**A. GENERAL** - The New Jersey Meadowlands Tax Relief Act (P.L. 2015, c. 19, sec. 82) imposes a Meadowlands regional hotel use assessment of 3% of the rent charged for the occupancy of every room in hotels located in the Meadowlands District, including any hotels located on State-owned land. The assessment is imposed on room rentals that are currently subject to the New Jersey sales tax and is in addition to the sales tax, the Hotel/Motel State Occupancy Fee, and the Municipal Occupancy Tax, as well as any other tax or fee imposed by local ordinance on hotel occupancies.

**B. SPECIFIC INSTRUCTIONS**

**Line 1 - Gross Receipts**

Enter all receipts from rentals of a room or rooms in a hotel, motel, bed and breakfast, inn or lodging.

**Line 2 - Total All Allowable Deductions**

Calculate total allowable deductions by entering the amounts for the month in the appropriate category or categories shown on Line 2a., 2b., and 2c. and place the total allowable deductions amount on Line 2d. For purposes of exemption "*government entity*" is the State of New Jersey or any of its agencies or political subdivisions such as counties, municipal government; the United States and any of its agencies or instrumentalities; the United Nations or other international organizations which the United States is a member of.

**Line 3 - Net Receipts Subject to Assessment**

Subtract Line 2d from Line 1 and enter the result on Line 3.

**Line 4 - Meadowlands Regional Hotel Use Assessment**

Multiply the amount on Line 3 by .03 and enter amount on Line 4.

**Line 4a.** - Meadowlands Regional Hotel Use Assessment Collected (Enter collected amount only if greater than Line 4).

**Line 5** - Total Assessment Due -- Enter the greater of Line 4 or 4a.

**Line 6 - Penalties, Interest, and Collection Fees**

Failure to file an MRA-100 Monthly Return and/or pay the balance due by the due date will result in the imposition of penalty and interest charges. Any business required to collect the Meadowlands Regional Hotel Use Assessment does so as a trustee on behalf of the State of New Jersey. Thus, business owners, partners, corporate officers, and some employees of such businesses may be held personally liable for failure to collect the assessment when required or for failure to file returns and remit any amount due on a timely basis.

A. Penalty Charges:

1. Late Filing Penalty: 5% per month (or fraction thereof) of the outstanding balance due, up to a maximum of 25% of such liability. Also, a penalty of \$100 per month for each month the return is late may be imposed.
2. Late Payment Penalty: 5% of the balance due and paid late.

B. Interest Charges:

The annual interest rate is 3% above the average predominant prime rate. Interest is imposed each month (or a fraction thereof) on the unpaid balance due from the original due date to the date of payment. At the end of each calendar year any amount remaining due will become part of the balance on which interest is charged.

C. Collection Fees:

In addition to the above penalties and interest, if your bill is sent to a collection agency, a referral cost recovery fee of 10% of the amount due will be added to your liability. If a certificate of debt is issued for your outstanding liability, a fee for the cost of collection may also be imposed.

**NOTE:** The average predominant prime rate is the rate as determined by the Board of Governors of the Federal Reserve System.

**POSTMARK DATE:** All New Jersey returns postmarked on or before the due date of the return are considered to have been filed on time. When a return is postmarked after the due date, the filing date for that return is the date the return was received by the Division, not the postmark date of the return. The completed return and payment is due the 10th day of the month following the close of the calendar month for which the assessment was due.

**Line 7 - Total Amount Due**

Enter the result of Line 5 plus Line 6 on Line 7. This is the total amount due. Mail this return to: New Jersey Division of Taxation, Revenue Enterprise Services Processing Center, PO Box 258, Trenton, NJ 08646-0258. Taxpayers using EFT ACH credit payment method must use TAX TYPE CODE 04822 when making payments of the New Jersey Meadowlands Regional Hotel Use Assessment.

**Line 8 - Total Payments Previously Made for the Month** - Enter the total of payments previously made.

**Line 9 - Balance Due** (Line 7 minus Line 8) - Enter the amount of Line 7 minus Line 8.

**C. INFORMATION** - For information regarding the Meadowlands Regional Hotel Use Assessment, contact the Customer Service Center at 609-292-6400 or visit the Taxation website at [www.state.nj.us/treasury/taxation/](http://www.state.nj.us/treasury/taxation/).