WHEREAS, the A-5450/S-3827 seeks to clarify telecommunications industry corporate tax responsibilities and shield taxpayers from the costs of endless tax court litigation, and

WHEREAS, a misinterpretation of P.L. 1997, c.162 (C.54:10A-3 et al.) has resulted in municipalities facing the cost of litigating Verizon's tax appeals filed for every tax year subsequent to 2009, up to and including the current year, and

WHEREAS, tax court litigation in one municipality took ten years to ensure that Verizon would pay its 2008 business personal property taxes (BPPT), and further litigation will be needed to secure BPPT payments for each subsequent year in which the exemption was claimed, and

WHEREAS, every municipality faces the same prospect of costly annual tax court filings and appeals, adding to taxpayer burden, and

WHEREAS, A-5450/S-3827 would clarify the intent to permanently apply the business personal property tax on local exchange telephone companies that were subject to the BPPT tax as of April 1, 1997.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF SUMMIT:

1. That it does hereby support A-5450/S-3827, which will clarify the telecommunications industry corporate tax responsibilities.

2. That a copy of this resolution be sent to our District 21 representatives, the members of the Assembly Appropriations Committee and the New Jersey League of Municipalities.

Dated: June 18, 2019

I, Rosalia M. Licatese, City Clerk of the City of Summit, do hereby certify that the foregoing resolution was duly adopted by the Common Council of said City at a regular meeting held on Tuesday evening, June 18, 2019.

City Clerk