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**RESOLUTION OF THE COUNCIL OF THE
BOROUGH OF POINT PLEASANT BEACH, COUNTY OF OCEAN**

March 4, 2008

WHEREAS, the Borough of Point Pleasant Beach is approximately 122 years old having been incorporated in the year 1886;

WHEREAS, the number of full-time residents of Point Pleasant Beach totals approximately 5,300;

WHEREAS, because of its central location at the top of the Inland Waterway, Point Pleasant Beach is amongst the most active and desirable tourist and vacation destinations in the State of New Jersey;

WHEREAS, nearly 2,000,000 persons visit Point Pleasant Beach during the course of any given year making it the playground for Northern and Central New Jersey as well as for residents of the surrounding States of New York and Pennsylvania;

WHEREAS, the tourist industry in Point Pleasant Beach has grown and thrived because of the clean and safe environment provided by the residents and taxpayers of Point Pleasant Beach for those who enjoy visiting our community;

WHEREAS, it is both unfair and unreasonable to expect that the cost of providing the aforementioned clean and safe environment be borne solely by residents and taxpayers of Point Pleasant Beach;

WHEREAS, it is both fair and reasonable to expect that the nearly 2,000,000 persons a year who enjoy the benefits of Point Pleasant Beach assume a portion of the costs associated with the clean and safe environment that they currently enjoy;

WHEREAS, Point Pleasant Beach bears the cost of maintaining its Boardwalk, but does not own the beaches and therefore does not generate revenue from beach use;

WHEREAS, essentially the only sources of revenue that have been available to Point Pleasant Beach to defray the costs associated with its tourism industry is the collection of municipal parking lot fees and municipal court revenue;

WHEREAS, Point Pleasant Beach as the host community derives only approximately 1/3 of a penny of every tourist dollar spent in the municipality;

WHEREAS, the State of New Jersey derives nearly 20 times that amount in the form of sales tax from the tourist industry in Point Pleasant Beach;

WHEREAS, the State of New Jersey derives a substantial amount of additional revenue in the form of tolls from those persons traveling to and from Point Pleasant

Beach to enjoy the clean and safe environment provided to them by the taxpayers and residents of Point Pleasant Beach;

WHEREAS, Point Pleasant Beach like other municipalities within the State of New Jersey has been subject to an appropriations cap limiting its spending and most recently a levy cap limiting its ability to raise revenue through real property taxes;

WHEREAS, these caps have and will continue to have an adverse impact on the ability of Point Pleasant Beach to continue to provide a clean and safe environment for the nearly 2,000,000 persons who visit it on an annual basis;

WHEREAS, for decades larger municipalities, such as Newark and Atlantic City have been able to derive additional revenue from sources other than real property taxes, thus, enabling them to lessen the real property tax burden imposed upon their residents and taxpayers;

WHEREAS, taxpayers residing in smaller municipalities, such as Point Pleasant Beach, have for years been unfairly discriminated against relative to taxpayers in larger municipalities;

WHEREAS, there is no justification for treating the residents and taxpayers of Point Pleasant Beach differently than the residents and taxpayers of larger municipalities such as Newark and Atlantic City, and such practice is in contravention of the Constitution of the State of New Jersey;

WHEREAS, local option taxes that target discretionary spending, such as a tax on the sale of alcoholic beverages, a tax on admission to privately owned beaches, a tax on privately owned parking lots and an extension of the hotel/motel tax to short term seasonal rentals, represent a means of granting meaningful property tax relief to all taxpayers and residents of the municipalities located within the State;

WHEREAS, the granting of the right to levy local option taxes on discretionary spending will not interfere with state revenue policies and uniformity within the State;

WHEREAS, the additional revenues raised by local option taxes on discretionary spending will enable Point Pleasant Beach to provide direct property tax relief to residential and business taxpayers alike by helping to defray the costs associated with the influx of the nearly 2,000,000 visitors to the municipality each year;

NOW, THEREFORE, BE IT RESOLVED, that the three Democratic and three Republican members of the Council of the Borough of Point Pleasant Beach, County of Ocean, in the spirit of bipartisan cooperation do hereby call upon the State Legislature to enact legislation and the Governor to sign said legislation granting to all municipalities within the State of New Jersey the right to levy local option taxes on the type of discretionary spending delineated above.

BE IT FURTHER RESOLVED, that the members of the Council of the Borough of Point Pleasant Beach, County of Ocean, respectfully request that the Governor of the State of New Jersey, those members of the Legislature representing Point Pleasant Beach and the Democratic and Republican leaders of the Assembly and the Senate, meet with Vincent R. Barrella, Mayor of the Borough of Point Pleasant Beach and with representatives of the Council in order to expedite the enactment of such legislation.

BE IT FINALLY RESOLVED that the Municipal Clerk is hereby directed to send certified copies of this resolution, upon adoption, to the Honorable Jon Corzine, Governor of the State of New Jersey, to all members of the New Jersey State Assembly and Senate, to the Mayors of all municipalities within the State of New Jersey, to the Ocean County Board of Chosen Freeholders, and to the New Jersey State League of Municipalities.

MOTION BY: Councilman Loughran
SECOND BY: Councilman DiCorcia
VOTING AYE: Council Members Mercun, Loughran, Tooker, Cervino, Tooker, DiCorcia
VOTING NAY: None
NOT VOTING: None
ABSENT: None

CERTIFICATION

I, Maryann Ellsworth, Municipal Clerk, do hereby certify the foregoing to be a true copy of a resolution adopted by the Governing Body of the Borough of Point Pleasant Beach, County of Ocean and State of New Jersey, on the 4th day of March 2008.

Maryann Ellsworth, Municipal Clerk