

CHAPTER 34
(CORRECTED COPY)

AN ACT concerning certain local government deadlines, certifications, meetings, and acceptance of payments, property taxes, and supplementing Title 52 of the Revised Statutes, and amending P.L.1995, c.325, R.S.54:4-67, and R.S.54:4-76.

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

C.52:27D-18.4 Extension of certain interest free periods relative to payment of taxes.

1. a. Notwithstanding the provisions of any law, rule, or regulation to the contrary, whenever a public health emergency, pursuant to the "Emergency Health Powers Act," P.L.2005, c.222 (C.26:13-1 et seq.), or a state of emergency, pursuant to P.L.1942, c.251 (C.App.A.9-33 et seq.), or both, has been declared by the Governor and is in effect, the Director of the Division of Local Government Services in the Department of Community Affairs shall have the power to extend any deadline under the "Local Budget Law," N.J.S.40A:4-1 et seq., the "Local Fiscal Affairs Law," N.J.S.40A:5-1 et seq., the "Local Authorities Fiscal Control Law," P.L.1983, c.313 (C.40A:5A-1 et seq.), under chapter 4 of Title 54 of the Revised Statutes with respect to the issuance of any tax bill except for the quarterly property tax installment dates pursuant to R.S.54:4-66 or section 2 of P.L.1994, c.72 (C.54:4-66.1), and under chapter 5 of Title 54 of the Revised Statutes with respect to a municipal tax sale. The Director of the Division of Local Government Services shall have the power to permit municipalities to institute an extended grace period pursuant to R.S.54:4-67, for the first \$10,000 determined to be due and required to be paid for the property tax quarter, not to extend beyond the first calendar day of the next calendar month immediately following the quarterly property tax installment date and under conditions the director may specify, as well as to extend the dates for the payment of taxes by a municipality due to a county, a school district, or any other taxing district under chapter 4 of Title 54 of the Revised Statutes or any other law, which extension shall be equal to the number of days of the extended grace period pursuant to R.S.54:4-67 provided under this subsection. The Director of the Division of Local Government Services, in consultation with the Director of the Division of Taxation in the Department of the Treasury, shall have the power to extend any other deadline established in chapter 1, chapter 3, chapter 4, or chapter 5 of Title 54 of the Revised Statutes if the Director of the Division of Local Government Services determines that the extension is necessary to minimize and mitigate additional hardships, loss, or suffering to the State and its political subdivisions. A municipality, county, or any other agency or political subdivision of this State shall not enact or enforce any order, rule, regulation, ordinance, or resolution that, in any way, conflicts with any of the provisions of this section.

b. Whenever the governing body, by resolution, extends the interest-free period pursuant to subsection a. of this section, the governing body shall provide a notice to all taxpayers by either (1) regular mail; or (2) by a telephonic system and one of the following alternatives: electronic mail, text messaging system, or any other digital platform used by the municipality to disseminate information to municipal residents electronically. The municipality also shall post the notice on its Internet website, if the municipality has a website, and on the Internet website of the Department of Community Affairs, if the municipality has no website. The municipal clerk shall notify the Director of the Division of Local Government Services in the Department of Community Affairs of its adoption of a resolution effectuating the provisions of an extended interest-free period, pursuant to subsection a. of this section, not later than the third business day next following the municipal governing body's adoption of the resolution.

c. In the event that, pursuant to subsection a. of this section, the Director of the Division of Local Government Services orders an extension of the dates for the payment of taxes by a municipality due to a county, a school district, or any other taxing district under chapter 4 of Title 54 of the Revised Statutes or any other law, the director shall require a municipality to pay a percentage of the total installment of taxes due to a county, school district, or any other taxing district by the original statutory date for full payment of the installment. In determining the percentage to be paid by the municipality by the original statutory installment due date, the director shall consider the amount of property taxes collected by the municipality, the fiscal condition of the municipality, the fiscal condition of any taxing district subject to the director's order of extension pursuant to subsection a. of this section, and any other budgetary, fiscal, or economic factors the director finds appropriate to make the determination. The director shall consult with the Commissioner of Education when considering the fiscal condition of a school district pursuant to this subsection.

C.52:27D-18.5 Extension of certification renewal periods.

2. Notwithstanding the provisions of any law, rule, or regulation to the contrary, the following certification renewal periods shall be extended by one year, exclusive of any grace periods or extensions that may be granted by statute:

a. The renewal period for municipal finance officer certificates pursuant to section N.J.S.40A:9-140 shall be extended from two years to three years.

b. The renewal period for tax collector certificates pursuant to section 7 of P.L.1993, c.25 (C.40A:9-145.3b) shall be extended from two years to three years.

c. The renewal period for registered municipal clerk certificates pursuant to section 8 of P.L.1997, c.279 (C.40A:9-133.10) shall be extended from two years to three years.

d. The renewal period for county finance officer certificates pursuant to section 3 of P.L.1993, c.87 (C.40A:9-28.3) shall be extended from two years to three years.

e. The renewal period for qualified purchasing agent certificates pursuant to section 9 of P.L.1971, c.198 (C.40A:11-9) shall be extended from three years to four years.

f. The renewal period for public works manager certificates pursuant to section 2 of P.L.1991, c.258 (C.40A:9-154.6b) shall be extended from three years to four years.

g. The renewal period for tax assessor certificates pursuant to section 1 of P.L.1999, c.278 (C.54:1-35.25b) shall be extended from three years to four years.

This section shall apply only to certifications with statutory expiration dates occurring on or after the effective date of P.L.2020, c.34 (C.52:27D-18.4 et al.). Renewal cycles commencing after the expiration of certifications extended pursuant to this section shall revert to their original statutory time periods.

C.52:27D-18.6 Extension of term of acting municipal clerk.

3. Notwithstanding any provision of N.J.S.40A:9-133 to the contrary, a person appointed by a municipality to serve as an acting municipal clerk who is serving in that position as of the effective date of P.L.2020, c.34 (C.52:27D-18.4 et al.), and whose term has not expired prior to the effective date of P.L.2020, c.34 (C.52:27D-18.4 et al.), may, subject to the approval of the Director of the Division of Local Government Services in the Department of Community Affairs, be reappointed as an acting municipal clerk by that municipality following the termination of the temporary appointment for up to three subsequent one-year terms. A person serving as acting municipal clerk as of the effective date of P.L.2020, c.34 (C.52:27D-18.4 et al.) shall not serve the municipality as acting

municipal clerk for more than four consecutive years from the date of their initial appointment by the municipality as acting municipal clerk.

C.52:27D-18.7 Extension of term as temporary chief financial officer.

4. Notwithstanding any provision of section 8 of P.L.1988, c.110 (C.40A:9-140.13) to the contrary, a person appointed by a municipality to serve as a temporary chief financial officer who is serving in that position as of the effective date of P.L.2020, c.34 (C.52:27D-18.4 et al.) and whose term has not expired prior to the effective date of P.L.2020, c.34 (C.52:27D-18.4 et al.) may, subject to the approval of the Director of the Division of Local Government Services in the Department of Community Affairs, be reappointed as a temporary chief financial officer by that municipality following the termination of the temporary appointment for up to three subsequent one-year terms. A person serving as temporary chief financial officer as of the effective date of P.L.2020, c.34 (C.52:27D-18.4 et al.) shall not serve the municipality as a temporary chief financial officer for more than four consecutive years from the date of their initial appointment by the municipality as temporary chief financial officer.

C.52:27D-18.8 Extension of term as county temporary chief financial officer.

5. Notwithstanding any provision of section 4 of P.L.1993, c.87 (C.40A:9-28.4) to the contrary, a person appointed by a county to serve as a temporary chief financial officer who is serving in that position as of the effective date of P.L.2020, c.34 (C.52:27D-18.4 et al.) and whose term has not expired prior to the effective date of P.L.2020, c.34 (C.52:27D-18.4 et al.) may, subject to the approval of the Director of the Division of Local Government Services in the Department of Community Affairs, be reappointed as a temporary chief financial officer by that county following the termination of the temporary appointment for up to two subsequent one-year terms. A person serving as temporary chief financial officer as of the effective date of P.L.2020, c.34 (C.52:27D-18.4 et al.) shall not serve the county as a temporary chief financial officer for more than three consecutive years from the date of their initial appointment by the county as temporary chief financial officer.

C.52:27D-18.9 Extension of term as municipal temporary principal public works manager.

6. Notwithstanding any provision of section 7 of P.L.1991, c.258 (C.40A:9-154.6g) to the contrary, a person appointed by a municipality to serve as a temporary principal public works manager who is serving in that position as of the effective date of P.L.2020, c.34 (C.52:27D-18.4 et al.) and whose term has not expired prior to the effective date of P.L.2020, c.34 (C.52:27D-18.4 et al.) may be reappointed as a temporary principal public works manager for up to two subsequent one-year terms. A person serving as a temporary principal public works manager as of the effective date of P.L.2020, c.34 (C.52:27D-18.4 et al.) shall not serve the municipality as a temporary principal public works manager for more than three consecutive years from the date of their initial appointment by the municipality as a temporary principal public works manager.

C.52:27D-18.10 Extension of term as temporary purchasing agent for contracting unit.

7. Notwithstanding any provision of section 9 of P.L.1971, c.198 (C.40A:11-9) to the contrary, a person appointed by a contracting unit to serve as a temporary purchasing agent who is serving in that position as of the effective date of P.L.2020, c.34 (C.52:27D-18.4 et al.) and whose term has not expired prior to the effective date of P.L.2020, c.34 (C.52:27D-18.4 et al.) may, subject to the approval of the Director of the Division of Local Government

Services in the Department of Community Affairs, be reappointed as a temporary purchasing agent for up to two subsequent one-year terms following the end of the first temporary appointment. A person serving as a temporary purchasing agent as of the effective date of P.L.2020, c.34 (C.52:27D-18.4 et al.) shall not serve the contracting unit as a temporary purchasing agent for more than three consecutive years from the date of their initial appointment by the contracting unit as a temporary purchasing agent.

C.52:27D-18.11 Conducting public meeting remotely under certain circumstances.

8. a. Consistent with section 1 of P.L.2020, c.11 (C.10:4-9.3) and notwithstanding any other law, rule, or regulation to the contrary, whenever a public health emergency, pursuant to the "Emergency Health Powers Act," P.L.2005, c.222 (C.26:13-1 et seq.), or a state of emergency, pursuant to P.L.1942, c.251 (C.App.A.9-33 et seq.), or both, or a state of local disaster emergency has been declared by the Governor and is in effect, a local public body may conduct a public meeting remotely by electronic means, provided that reasonable public notice and provision for public input is made under the circumstances.

b. The Director of the Division of Local Government Services in the Department of Community Affairs shall adopt, pursuant to the "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.), rules and regulations concerning the conduct of remote public meetings during a public health emergency or state of emergency that are necessary to implement the provisions of subsection a. of this section, which shall include minimum procedures to be followed to provide reasonable public notice and allowance for public input. The director may adopt an emergency rule pursuant to subsection (c) of section 4 of P.L.1968, c.410 (C.52:14B-4) to implement this section.

c. "Local public body" means any "public body," as that term is defined in section 3 of P.L.1975, c.231 (C.10:4-8), with territorial jurisdiction equal to or less than a county.

"Public meeting" means the same as that term is defined in section 3 of P.L.1975, c.231 (C.10:4-8).

9. Section 2 of P.L.1995, c.325 (C.40A:5-44) is amended to read as follows:

C.40A:5-44 Definitions relative to card or other electronic based payments.

2. As used in this act:

"Association" means an organization whose members are issuers.

"Cardholder" means the person or organization named on the face of a credit card or debit card to whom or for whose benefit the credit card or debit card is issued by an issuer.

"Card based payment" means a monetary obligation tendered by the user of a credit card or debit card.

"Card payment system" means a technical procedure by which obligations owed a local unit or court may be paid by credit card or debit card.

"Credit card" means any instrument or device linked to an established line of credit, whether known as a credit card, charge card, credit plate, or by any other name, issued with or without fee by an issuer for the use of the cardholder in satisfying outstanding financial obligations, obtaining money, goods, services or anything else of value on credit.

"Debit card" means any instrument or device, whether known as a debit card, automated teller machine card, or by any other name, issued with or without fee by an issuer for the use of the cardholder in obtaining money, goods, services or anything else of value through the electronic authorization of a financial institution to debit the cardholder's account.

"Director" means the Director of the Division of Local Government Services in the Department of Community Affairs.

"Electronic funds transfer" means any transfer of funds, other than a transaction originated by check, draft, or similar paper instrument, that is initiated through an electronic terminal, telephone, or computer or magnetic tape for the purpose of ordering, instructing or authorizing a financial institution to debit or credit an account, and includes an in-person funds transfer and an online funds transfer.

"Electronic funds transfer system" means a technical procedure by which obligations owed to or collected by the Supreme Court, the Superior Court, Tax Court or a local unit may be paid by an electronic transaction between the financial institution of the person or organization owing the obligation and the financial institution of the governmental entity.

"In-person funds transfer" means any transfer of funds through a service that accepts a payment made in-person, by any method, and then transmits those funds to a payee by electronic funds transfer, but shall not include a service that requires a local unit to maintain, and funds to be transmitted to, an account that is not a designated depository of the local unit pursuant to N.J.S.A.40A:5-14.

"Issuer" means the business organization or financial institution which issues a credit card or debit card, or its duly authorized agent.

"Local unit" means any unit of government subject to the provisions of chapter 5 or 5A of Title 40A of the New Jersey Statutes, and the constituent parts of those units, including but not limited to independent local authorities, public libraries, municipal courts and joint municipal courts.

"Online funds transfer" means any Internet-based transfer of funds through an Internet-based payment system, but shall not include a service that requires a local unit to maintain, and funds to be transmitted to, an account that is not a designated depository of the local unit pursuant to N.J.S.A.40A:5-14.

"Service charge" means a fee charged by the Supreme Court, the Superior Court, Tax Court or local unit in excess of the total obligation owed by a person or organization to offset processing charges or discount fees for the use of a card payment system or an electronic funds transfer system.

10. R.S.54:4-67 is amended to read as follows:

Discount for prepayment; interest for delinquencies; notification; exceptions.

54:4-67. a. (1) The governing body of each municipality may by resolution fix the rate of discount to be allowed for the payment of taxes or assessments previous to the date on which they would become delinquent. The rate so fixed shall not exceed 6% per annum, shall be allowed only in case of payment made on or before the thirtieth day previous to the date on which the taxes or assessments would become delinquent, after subtracting the amount of applicable property tax credit as defined in section 1 of P.L.2018, c.11 (C.54:4-66.6). No such discount shall apply to the purchaser of a total property tax levy pursuant to section 16 of P.L.1997, c.99 (C.54:5-113.5). The governing body may also fix the rate of interest to be charged for the nonpayment of taxes, assessments, or other municipal liens or charges, unless otherwise provided by law, on or before the date when they would become delinquent, and may provide that no interest shall be charged if payment of any installment is made within the tenth calendar day following the date upon which the same became payable. The rate so fixed shall not exceed 8% per annum on the first \$1,500.00 of the delinquency and 18% per

annum on any amount in excess of \$1,500.00, to be calculated from the date the tax was payable until the date that actual payment to the tax collector is made.

(2) Notwithstanding the provisions of paragraph (1) of this subsection regarding delinquent payments, in the case of a municipality that has experienced a flood, hurricane, superstorm, tornado, or other natural disaster, interest shall not be charged by the municipality to a delinquent taxpayer if:

(a) a state of emergency has been declared as a result thereof by the Governor less than 30 days prior to the date upon which a property tax installment payment is payable pursuant to R.S.54:4-66 or section 2 of P.L.1994, c.72 (C.54:4-66.1), as appropriate, and

(b) the governing body of the municipality adopts a resolution providing that interest shall not be charged to a delinquent taxpayer if payment of the property tax installment, plus any available property tax credit as defined in section 1 of P.L.2018, c.11 (C.54:4-66.6), is made on or before the first day of the next calendar month from the date upon which it became payable.

(3) The municipal clerk shall notify the Director of the Division of Local Government Services in the Department of Community Affairs of its adoption of a resolution effectuating the provisions of paragraph (2) of this subsection not later than the third business day next following the municipal governing body's adoption of the resolution. If the municipality is under State supervision pursuant to the provisions of Article 4 of the "Local Government Supervision Act (1947)," P.L.1947, c.151 (C.52:27BB-54 et seq.), is subject to the provisions of the "Municipal Rehabilitation and Economic Recovery Act," P.L.2002, c.43 (C.52:27BBB-1 et al.), or is otherwise subject to a memorandum of understanding or similar agreement with the division as a condition of receiving supplemental State aid, the resolution shall not be effective unless it is approved by the director.

(4) (a) As used in this paragraph:

"Eligible resident" means either:

(i) an employee of a federal government agency who is furloughed because of a shutdown and receives unemployment benefits during the shutdown or who works during a shutdown but is not paid because of the shutdown; or

(ii) a contractor whose pay is received through a contract with a federal government agency but whose payment is delayed or diminished because of a shutdown, provided that the contractor receives unemployment benefits during the shutdown.

"Shutdown" means any period in which there is more than a 24-hour lapse in appropriations for any federal government agency as a result of a failure to enact a regular appropriations bill or continuing resolution due to an impasse between the President and the Congress of the United States or between the two Houses of Congress.

(b) Notwithstanding the provisions of paragraph (1) of this subsection regarding delinquent payments, a municipality shall not charge interest to a delinquent taxpayer who is an eligible resident or who resides with a spouse, partner in a civil union, or domestic partner who is an eligible resident, if:

(i) a shutdown remains in effect for more than 21 days and either ends less than 14 days prior to the date upon which a property tax installment payment is payable pursuant to R.S.54:4-66 or section 2 of P.L.1994, c.72 (C.54:4-66.1), as appropriate, or remains in effect on the date that the property tax installment payment is due and payable; and

(ii) the governing body of the municipality in which the delinquent taxpayer resides adopts a resolution providing that interest shall not be charged to such a delinquent taxpayer if payment of the property tax installment, less any available property tax credit as defined in

section 1 of P.L.2018, c.11 (C.54:4-66.6), is made on or before the date upon which the next property tax installment payment is payable.

(c) Interest shall not be charged pursuant to this paragraph only if a delinquent property taxpayer provides to the municipality proof that the delinquent property taxpayer's pay, or the pay of the delinquent property taxpayer's spouse, partner in a civil union, or domestic partner, is derived from a federal government agency that is affected by a shutdown. In the case of a federal employee, that proof shall be demonstrated by a pay stub showing employment by a federal government agency that is affected by a shutdown. In the case of a contractor, the resolution adopted by the governing body of the municipality pursuant to subparagraph (b) of this paragraph shall establish the criteria necessary to verify that the contractor's pay is received through a contract with a federal agency that is affected by a shutdown.

(d) The municipal clerk shall notify the Director of the Division of Local Government Services in the Department of Community Affairs of the municipality's adoption of a resolution effectuating the provisions of part (ii) of subparagraph (b) of this paragraph not later than the third business day next following the adoption of the resolution. If the municipality is under State supervision pursuant to the provisions of Article 4 of the "Local Government Supervision Act (1947)," P.L.1947, c.151 (C.52:27BB-54 et seq.), is subject to the provisions of the "Municipal Rehabilitation and Economic Recovery Act," P.L.2002, c.43 (C.52:27BBB-1 et al.), or is otherwise subject to a memorandum of understanding or similar agreement with the division as a condition of receiving supplemental State aid, the resolution shall not be effective unless it is approved by the director.

b. At any time when the governing body changes the rate of interest to be charged for delinquent taxes, assessments, or other municipal charges, or to be charged for the end of the year penalty, pursuant to subsection a. of this section, the governing body, after adoption of a resolution changing the rate of interest, shall provide a notice to all taxpayers, prior to the date that taxes are next due or with the tax bill, stating the new rate or rates to be charged, the date that the new rate or rates take effect, and, if the new rate or rates of interest are not to be effective for the remainder of the tax year, the property tax quarter or quarters for which the change in rates shall apply. The notice may be separate from the tax bill. A change in the rate of interest or the end of year penalty shall not take effect until the required notice has been provided in accordance with this subsection. To satisfy the notice requirement in this subsection, the governing body shall post the notice on its municipal bulletin board; post the notice on its municipal Internet webpage; publish the notice in its official newspaper; provide a notice to all taxpayers by either (1) regular mail; or (2) by a telephonic system and issue the notice by one of the following alternatives: electronic mail, text messaging system, or any other digital platform used by the municipality to disseminate information to public residents electronically.

c. In municipalities that have sold their property tax levy pursuant to section 16 of P.L.1997, c.99 (C.54:5-113.5), the rate of interest to be charged for the nonpayment of taxes, assessments or other municipal liens or charges shall be the same interest or delinquency rate or rates otherwise charged by the municipality, to be calculated from the date the tax was payable until the date of actual payment to the tax collector. The purchaser of the total property tax levy shall be paid only those amounts attributable to properties included in the total property tax levy purchase and actually collected by the tax collector and which amounts shall not include any delinquent interest collected by the municipal tax collector prior to the time that the total property tax levy purchaser makes the levy payment to the municipality.

d. Whenever the time period for a property tax installment payment has been extended pursuant to the provisions of subsection a. of this section, the Director of the Division of Local Government Services in the Department of Community Affairs may, by temporary order, extend the dates for payment of taxes by a municipality due to a county pursuant to R.S.54:4-74, any school district pursuant to R.S.54:4-75, and any other taxing district as provided by law.

"Delinquency" means the sum of all taxes and municipal charges due on a specific real property, less the amount of applicable property tax credit as defined in section 1 of P.L.2018, c.11 (C.54:4-66.6), covering any number of quarters or years. The property shall remain delinquent, as defined herein, until such time as all unpaid taxes, including subsequent taxes and liens, together with interest thereon shall have been fully paid and satisfied and all applicable property tax credit, as defined in section 1 of P.L.2018, c.11 (C.54:4-66.6), has been credited. The delinquency shall remain notwithstanding the issuance of a certificate of sale pursuant to R.S.54:5-32 and R.S.54:5-46, the payment of delinquent tax by the purchaser of the total property tax levy pursuant to section 16 of P.L.1997, c.99 (C.54:5-113.5) and for the purposes of satisfying the requirements for filing any tax appeal with the county board of taxation or the State tax court. The governing body may also fix a penalty to be charged to a taxpayer with a delinquency in excess of \$10,000 who fails to pay that delinquency as billed, less the amount of applicable property tax credit as defined in section 1 of P.L.2018, c.11 (C.54:4-66.6), prior to the end of the fiscal year. If any fiscal year delinquency in excess of \$10,000 is paid by the holder of an outstanding tax sale certificate or a total property tax levy purchaser, the holder or purchaser, as appropriate, shall be entitled to receive the amount of the penalty as part of the amount required to redeem such certificate of sale providing the payment is made by the tax lien holder or tax levy purchaser prior to the end of the fiscal year. If the holder of the outstanding tax sale certificate or the levy to the end of the fiscal year, then the holder or purchaser shall be entitled to a pro rata share of the delinquency penalty upon redemption, and the balance of the penalty shall inure to the benefit of the municipality. The penalty so fixed shall not exceed 6% of the amount of the delinquency with respect to each most recent fiscal year only.

11. R.S.54:4-76 is amended to read as follows:

Payment of taxes due by municipality, county; borrowing permitted, interest; waiver.

54:4-76. a. The governing body of the municipality or the county shall cause the county tax due, as calculated pursuant to R.S.54:4-74, and other county taxes levied, school tax due, as calculated pursuant to R.S.54:4-75, taxes due to other taxing districts, and State taxes to be paid as and when due for payment. If there shall not be sufficient funds in the treasury available for such payments, the governing body shall immediately borrow sufficient money and pay such taxes due. The board of chosen freeholders of each county may by resolution fix the rate of discount to be allowed for the payment to the county treasurer of county taxes previous to the date on which they will become due for payment. The rate so fixed shall not exceed six percent per year, and shall be allowed only in case of payment on or before the thirtieth day previous to the date on which said taxes will become due for payment to the county treasurer. On any part of the taxes payable to the county treasurer and on any part of the taxes payable to the State by the county treasurer, which shall remain unpaid after the time within which they are required to be paid by this chapter, the taxing district or county in arrears shall pay to the county or State, as the case may be, interest at the rate of six percent per year upon the delayed payment.

b. Notwithstanding the provisions of subsection a. of this section, the board of chosen freeholders of a county may, by resolution, waive the interest that a municipality is required to pay to the county pursuant to that subsection on any unpaid property taxes due and owing to the county by a municipality if the municipality adopted an extended interest-free period pursuant to subsection a. of section 1 of P.L.2020, c.34 (C.52:27D-18.4), and a public health emergency, pursuant to the “Emergency Health Powers Act,” P.L.2005, c.222 (C.26:13-1 et seq.), or a state of emergency, pursuant to P.L.1942, c.251 (C.App.A.9-33 et seq.), or both, has been declared by the Governor and is in effect. A waiver adopted by a county pursuant to this subsection shall expire 30 days after the end of the municipality’s extended interest-free period.

12. Notwithstanding the provisions of section 15 of P.L.1944, c.255 (C.43:16A-15), section 24 of P.L.1954, c.84 (C.43:15A-24), or any other law, rule, or regulation to the contrary, if payment of the full amount of the employer's contributions certified by the Police and Firemen’s Retirement System or the Public Employees’ Retirement System was not made within 30 days after the required due date when that due date occurred in the year 2020 and prior to the effective date of P.L.2020, c.34 (C.52:27D-18.4 et al.), the interest at the rate of 10 percent per year that is required to be assessed against the unpaid balance thereof on the first day after such 30th day shall not be assessed for an additional period of 30 days. If the full amount of the certified employer’s contributions is not made within 60 days after the required due date, the interest shall be assessed against any unpaid balance of that employer on the first day after that 60th day.

13. This act shall take effect immediately, and sections 8 and 12 shall be retroactive to March 9, 2020.

Approved May 15, 2020.