

# S&U-4 New Jersey Sales Tax Guide

## **Introduction**

*This bulletin has been designed as a guide to New Jersey sales tax and the taxability of certain items and services sold at retail. The lists of taxable and exempt items given throughout this publication are not meant to be all-inclusive. If after reading this bulletin you are unsure of whether or not an item is taxable, contact the New Jersey Division of Taxation. (For information on contacting the Division of Taxation see page 20 of this publication.)*

## **Sales Tax Law**

The New Jersey Sales and Use Tax Act imposes a tax of 6% upon the receipts from every retail sale of tangible personal property and the sale of certain services, except as otherwise provided in the Act. This means that in New Jersey, most items and most services performed upon tangible personal property are taxable unless they are specifically exempted by law. Exempt items include: most food intended for at-home or off-premises preparation and consumption, most clothing and footwear, disposable paper products for household use, prescription drugs, and over-the-counter drugs sold for the relief of pain.

## **Urban Enterprise Zones**

New Jersey has established Urban Enterprise Zones in a number of economically depressed cities in the State. Urban Enterprise Zones have been designated as areas in which sales and use tax on certain items may be charged at 50% of the regular rate. A qualified business located in a reduced sales tax rate zone will charge 3% sales tax on all sales of merchandise qualified for the reduced rate. In order for the vendor to offer this reduced rate a purchaser must make the purchase in person at the vendor's place of business. In addition, the purchaser must accept delivery at the vendor's place of business in the zone, or the vendor must deliver the goods to the purchaser from the vendor's location in the zone. For more information about Urban Enterprise Zones visit the New Jersey Commerce and Economic Growth Commission's Web site at:

[www.state.nj.us/commerce/uez.htm](http://www.state.nj.us/commerce/uez.htm) or request the publication *Urban Enterprise Zone Tax Questions and Answers Booklet*.

### Salem County Reduced Sales Tax

There is also an exemption that provides for the assessment of sales tax at 50% of the regular rate on certain sales made by businesses located in Salem County. The 3% reduced rate applies solely to retail sales of tangible personal property with certain exceptions. The following are not eligible for the reduced rate:

- Motor vehicles
- Alcoholic beverages
- Cigarettes
- Mail order, catalog, or Internet sales
- Sales of services (e.g., maintenance and/or repairs)
- Prepared food, meals, and beverages
- Telephone and electronically communicated sales
- Sales made from locations outside the county
- Charges for admissions or amusements
- Charges for room occupancy

To qualify for the reduced rate, the sale must be made in person from a place of business regularly operated by the vendor for the purpose of making retail sales. The items must be regularly exhibited and offered for retail sale and the merchandise must either be ordered or picked up in person at the place of business in Salem County.

### What Is Use Tax?

A use tax liability may be incurred when taxable goods or services are purchased for use in New Jersey but sales tax was not collected, or was collected at a rate less than the New Jersey sales tax rate. In these instances the purchaser is

liable for payment of use tax at the New Jersey sales tax rate. Thus, when taxable items are purchased from Internet retailers or mail order catalog companies that do not collect New Jersey sales tax, the purchaser is required to remit the use tax directly to the State of New Jersey.

**Example:** Frank Smith, a New Jersey resident, ordered a \$3,000 pool table over the Internet from a company based in another state. The company sent the pool table to Mr. Smith's home in New Jersey and did not charge him any sales tax. It is Mr. Smith's responsibility to remit use tax, in the amount of \$180 ( $\$3,000 \times 6\%$ ), directly to the State of New Jersey.

For more information about use tax, request the publication ANJ-7, *Use Tax in New Jersey*.

### Grocery, Drug, and Household Items

Most items of food and drink purchased in a food store (supermarket, grocery store, produce market, bakery, etc.) are not subject to sales tax. They are intended to be prepared and consumed off the premises, that is, away from the food store. Candy, confectionery, carbonated beverages (whether or not sold in liquid form), and alcoholic beverages are taxable, regardless of where they are purchased or consumed.

When eligible food and beverages are purchased with food stamps, they are exempt from sales tax. Thus, taxable items such as candy and soda are not subject to tax when purchased with food stamps.

Sales of disposable household paper products, such as towels, napkins, toilet tissue, diapers, paper plates and cups, are exempt from sales

tax. This exemption does *not* apply to the sale of disposable paper products for industrial, commercial, or other business use.

Also exempt from tax are sales of prescription drugs and over-the-counter drugs recommended and generally sold for the relief of pain, ailments, distresses, or disorders of the human body.

The following is a list of items commonly found in a retail store and the tax status of each item.

Acne Products .....	Exempt	Athlete's Foot Treatments .....	Exempt
Afghans .....	Taxable	Baby Bath Soaps-Liquid, Bar .....	Taxable
Air Fresheners .....	Taxable	Baby Food .....	Exempt
Alcohol, Rubbing .....	Exempt	Baby Formulas .....	Exempt
Alcohol, Swabs and Pads .....	Exempt	Baby Lotions .....	Taxable
Alcoholic Beverages (prepackaged or by the drink) .....	Taxable	Baby Pants .....	Exempt
Allergy Relief Products .....	Exempt	Baby Powder .....	Taxable
Aluminum Foil .....	Taxable	Baby Shampoos .....	Taxable
Ammonia .....	Taxable	Baby Wipes .....	Exempt
Analgesics .....	Exempt	Bags:	
Anesthetics .....	Exempt	Cloth, Plastic .....	Taxable
Anorectal Products .....	Exempt	Paper* .....	Exempt
Antacids .....	Exempt	Baked Goods .....	Exempt
Antibiotics .....	Exempt	Baking Cups:	
Antiemetics .....	Exempt	Foil .....	Taxable
Antifungals .....	Exempt	Paper* .....	Exempt
Antihistamines .....	Exempt	Baking Powder .....	Exempt
Antimicrobials .....	Exempt	Baking Soda .....	Exempt
Antinauseants .....	Exempt	Bandages .....	Taxable
Antiperspirants .....	Taxable	Band Aids .....	Taxable
Antipsoriasis .....	Exempt	Bath Beads, Oils, Sachets .....	Taxable
Antiseborrhea .....	Exempt	Bathing Caps .....	Exempt
Arch Supports .....	Exempt	Bathroom Cleaners .....	Taxable
Arthritis Relievers .....	Exempt	Batteries .....	Taxable
Artificial Tears .....	Exempt	Batteries-Hearing Aid .....	Exempt
Aspirins and Combinations .....	Exempt	Bed Linens .....	Taxable
Asthma Preparations .....	Exempt	Bed Pans .....	Taxable
Astringents .....	Exempt	Bee Sting Relievers .....	Exempt
		Beverages, Carbonated:	
		Sodas or Other Soft Drinks .....	Taxable
		Water (artificially carbonated) .....	Taxable
		Water (naturally carbonated) .....	Exempt
		Beverages, Noncarbonated:	
		Chocolate Drinks .....	Exempt
		Fruit Drinks .....	Exempt
		Sports Drinks .....	Exempt
		Water .....	Exempt
		Bibs .....	Exempt
		Bird Food .....	Taxable
		Birth Control Preparations .....	Taxable

**\*For household use**

Biscuits, Sweet Crackers.....	Exempt	Cheese.....	Exempt
Bitters.....	Exempt	Cheese Spreads.....	Exempt
Blankets (except baby receiving blankets).....	Taxable	Chemical Cold Pack.....	Taxable
Bleach-Liquid, Dry.....	Taxable	Chewing Gum.....	Taxable
Blistex (medicated).....	Exempt	Chewing Tobacco.....	Taxable
Blood Pressure Cuffs.....	Taxable	Chips-Potato, Corn, etc.....	Exempt
Bluing, Laundry.....	Taxable	Chips-Chocolate, Butterscotch, etc. (for use in baking).....	Exempt
Books (except certain textbooks approved by the school).....	Taxable	Christmas Trees.....	Taxable
Braces-Ankle, Knee.....	Exempt	Christmas Tree Skirts-Paper, Cloth.....	Taxable
Bread and Rolls.....	Exempt	Cigarette Filters.....	Taxable
Breast Cream.....	Taxable	Cigarette Papers.....	Taxable
Breast Pump.....	Taxable	Cigarettes.....	Taxable
Breast Shells, Bra Pads.....	Exempt	Cigars.....	Taxable
Breath Freshener.....	Taxable	Cleaning Liquids, Powders.....	Taxable
Bubble Bath.....	Taxable	Cleansers.....	Taxable
Cake Mixes.....	Exempt	Clothes Lines.....	Taxable
Calling Cards, Telephone (prepaid):		Clothes Pins.....	Taxable
Sale of Card.....	Taxable	Clothing (see <i>Clothing and Footwear</i> , page 13)	
Camera Lens and Eyeglass Cleaner		Coal Tar and Sulfur.....	Exempt
Tissues.....	Taxable	Cocktail Onions, Olives.....	Exempt
Candy.....	Taxable	Cocktail Sauces.....	Exempt
Canes.....	Exempt	Cocoa, Instant.....	Exempt
Canker Sore Preparations.....	Exempt	Cod Liver Oil.....	Exempt
Canned Goods:		Coffee (beans, packaged, instant).....	Exempt
Fruits.....	Exempt	Coffee Filters-Paper*.....	Exempt
Meats (except pet food).....	Exempt	Coffee Pot Cleaners.....	Taxable
Milk.....	Exempt	Cold Pack, Chemical (“Ice Pack”).....	Taxable
Vegetables.....	Exempt	Cold Preparations and Remedies.....	Exempt
Car Wash and Wax.....	Taxable	Cold Sore Preparations.....	Exempt
Carbonated Beverages (See <i>Beverages</i> )		Combs.....	Taxable
Carpet Cleaners.....	Taxable	Computers: (see also <i>Services</i> , page 10)	
Carpet Deodorizers.....	Taxable	Computer Systems.....	Taxable
Carpeting.....	Taxable	Hardware Components.....	Taxable
Castor Oil.....	Exempt	Prepackaged Software.....	Taxable
Cat Food.....	Taxable	Condiments (catsup, mustard, etc.).....	Exempt
Cereals.....	Exempt	Conditioning Rinse.....	Taxable
Chapstick (medicated).....	Exempt	Condoms.....	Taxable
Charcoal, Charcoal Briquets.....	Exempt	Confections (Cracker Jacks, etc.).....	Taxable
		Constipation Products.....	Exempt

\*For household use

Contact Lens Care Products.....	Taxable	Distilled Water .....	Exempt
Contact Lens Cleaner, Solution .....	Taxable	Diuretics .....	Exempt
Contraceptives .....	Taxable	Dog Food .....	Taxable
Copper Cleaner .....	Taxable	Doilies-Paper, Foil .....	Taxable
Corn and Callus Pads .....	Taxable	Douches:	
Corn and Callus Removers .....	Exempt	Antiseptic, Anti-infectious.....	Exempt
Cornstarch .....	Exempt	Cleaning, Deodorizing .....	Taxable
Cosmetics .....	Taxable	Drain Openers, Cleaners .....	Taxable
Cottonballs .....	Taxable	Drawer Liners .....	Taxable
Cough Preparations .....	Exempt	Dyes .....	Taxable
Cream, Milk, Half and Half .....	Exempt	Ear Preparation, Ache Aids .....	Exempt
Creams and Lotions .....	Taxable	Ear Syringes .....	Taxable
Crepe Paper .....	Taxable	Eczema Preparations .....	Exempt
Crutches .....	Exempt	Eggs (fresh, dried).....	Exempt
Cups:		Electrical Supplies .....	Taxable
Paper* .....	Exempt	Energy Bars.....	Exempt
Plastic, Foam.....	Taxable	Epsom Salt:	
Cuticle Remover .....	Taxable	Garden Use.....	Taxable
Dandruff/Seborrhea Preparations .....	Exempt	Medical Use (for humans) .....	Exempt
Decongestants .....	Exempt	Expectorants.....	Exempt
Decorations-Paper, Plastic .....	Taxable	Eyeglass Cleaner Tissues.....	Taxable
Dehydrated Food (hunting, etc.).....	Exempt	Eyeglass Frames (fitted with	
Dental Floss .....	Taxable	corrective lenses) .....	Exempt
Denture Adhesives, Preparations.....	Taxable	Eyeglasses (prescription) .....	Exempt
Deodorants, Antiperspirants .....	Taxable	Eye Preparations .....	Exempt
Deodorizers-Room, Car, Carpet .....	Taxable	Fabric Softeners .....	Taxable
Depilatories.....	Taxable	Facial Cleansing Pads .....	Taxable
Detergents .....	Taxable	Feminine Napkins, Tampons .....	Exempt
Diabetic Testing Items .....	Exempt	Fever Blister Aids .....	Exempt
Diapers (including disposable) .....	Exempt	Fiberglass Cleaner.....	Taxable
Diaper Liners .....	Exempt	Film, Film Processing .....	Taxable
Diarrhea Aids .....	Exempt	Firewood .....	Exempt
Diet Foods, Supplements .....	Exempt	First Aid Kits .....	Taxable
Digestive Aids.....	Exempt	First Aid Products:	
Dinnerware:		Bandages .....	Taxable
Paper* .....	Exempt	Healing Agents, Cleaners, etc.....	Exempt
Plastic, Foam.....	Taxable		
Dips (cheese, onion, etc.).....	Exempt		
Dish Detergents.....	Taxable		
Disinfectants .....	Taxable		

**\*For household use**

Flags:	
State of New Jersey.....	Exempt
United States of America.....	Exempt
All Others.....	Taxable
Flashlights.....	Taxable
Flatware.....	Taxable
Flea Collars.....	Taxable
Floor Cleaner and Polishes.....	Taxable
Floor Coverings.....	Taxable
Floor Finishes (Wax).....	Taxable
Floor Wax Remover.....	Taxable
Flowers.....	Taxable
Food Coloring.....	Exempt
Food Supplements.....	Exempt
Food Wraps:	
Aluminum Foil.....	Taxable
Paper Freezer Wrap*.....	Exempt
Plastic Storage Bags.....	Taxable
Plastic Wrap.....	Taxable
Waxed Paper*.....	Exempt
Foot Care Preparations.....	Exempt
Foot Deodorizers.....	Taxable
Footwear (see <i>Clothing and Footwear</i> , page 13)	
Formica Cleaners and Polishes.....	Taxable
Frozen Foods.....	Exempt
Fruit.....	Exempt
Fuels:	
Charcoal.....	Exempt
Charcoal Lighter.....	Exempt
Cigarette Lighter Fluid.....	Exempt
Fungicides.....	Exempt
Furniture.....	Taxable
Furniture Polishes and Cleansers.....	Taxable
Fuses.....	Taxable
Garbage Pails.....	Taxable
Garden Supplies.....	Taxable
Gatorade.....	Exempt
Gelatin and Gelatin Desserts.....	Exempt
Gift Certificates.....	Exempt
Gift Wrap, Bows, Boxes, Tags.....	Taxable
Glass Cleaners.....	Taxable
Gloves.....	Exempt
Greeting Cards.....	Taxable
Grenadine.....	Exempt
Grip Tape.....	Taxable
Guest Towels-Paper*.....	Exempt
Hair Care Products:	
Brushes, Combs.....	Taxable
Conditioners.....	Taxable
Curler Papers.....	Taxable
Rinses.....	Taxable
Rogaine®.....	Taxable
Shampoos.....	Taxable
Halloween Masks.....	Taxable
Hand Cleaners.....	Taxable
Hand Lotion.....	Taxable
Hay Fever Aids.....	Exempt
Headache Relief Aids.....	Exempt
Health Food Supplements:	
Energy Bars.....	Exempt
Heating Pads.....	Exempt
Hemorrhoid Treatments.....	Exempt
H.I.V. Testing Kits (only when sample is sent to lab for analysis and report).....	Exempt
Hosiery, all types.....	Exempt
Hot Chocolate, Instant.....	Exempt
Hypodermic Syringes and Needles.....	Exempt
Ibuprofen.....	Exempt
Ice.....	Exempt
Ice Buckets, Ice Chests.....	Taxable
Ice Cream:	
Individually wrapped bars, sandwiches, popsicles, cones (single item or by the box).....	Exempt
By the gallon or part thereof.....	Exempt
Ice Cream Cones (hand-dipped).....	Taxable
Ice Packs (chemical cold pack).....	Taxable
Iced Tea.....	Exempt
Ingrown Nail Preparations.....	Exempt

\*For household use

Insect Bite and Sting Preparations .....	Exempt	Meats .....	Exempt
Insecticides, Repellents .....	Taxable	Medicines (for pets) .....	Taxable
Instant Cocoa, Coffee, Tea .....	Exempt	Menstrual Cramp Relievers .....	Exempt
Insulin .....	Exempt	Metal Cleaners and Polishes .....	Taxable
Iodine, Tincture of .....	Exempt	Mildew Remover .....	Taxable
Itch, Rash Relievers .....	Exempt	Milk (fresh, dried), Cream, Half and Half .....	Exempt
Jams and Jellies .....	Exempt	Mineral Oil .....	Exempt
Jewelry Cleaners .....	Taxable	Mixes for Soups .....	Exempt
Juices-Noncarbonated .....	Exempt	Mixes (dry or noncarbonated liquid, for alcoholic beverages) .....	Exempt
Keys .....	Taxable	Mixes (carbonated) .....	Taxable
Laundry Soaps and Detergents .....	Taxable	Mops, Mop Handles .....	Taxable
Lawn Bags .....	Taxable	Motion Sickness Remedies .....	Exempt
Laxatives .....	Exempt	Mouthwash .....	Taxable
Leather Cleaners (saddle soap) .....	Taxable	Muscle Ache Relievers .....	Exempt
Leavening Agents .....	Exempt	Nail Biting Deterrents .....	Taxable
Lemonade .....	Exempt	Nail Polish .....	Taxable
Lice Treatments (for humans) .....	Exempt	Nail Polish Remover .....	Taxable
Light Bulbs .....	Taxable	Napkins, Table-Paper* .....	Exempt
Lighter Fluid .....	Exempt	Nasal Sprays, Decongestants .....	Exempt
Linens .....	Taxable	Newspapers, Periodicals .....	Exempt
Liners (garbage can, shelf, etc.) .....	Taxable	Nicotine Gum .....	Exempt
Lint Remover Refills .....	Taxable	Nicotine Patch .....	Exempt
Lip Balms (medicated) .....	Exempt	Nursing Bottles, Nipples, Funnels .....	Taxable
Lipstick .....	Taxable	Nursing Pads-Paper .....	Exempt
Litter Box Liners .....	Taxable	Nuts (without confection) .....	Exempt
Lotions:		Oil-Cooking, Salad .....	Exempt
Cleansing .....	Taxable	Olives .....	Exempt
Moisturizing .....	Taxable	Ophthalmics .....	Exempt
Lunch Bags:		Oral Pain Relievers .....	Exempt
Paper* .....	Exempt	Orthopedic Devices .....	Exempt
Plastic .....	Taxable	Oven Cleaners .....	Taxable
Lye .....	Taxable	Oven Cooking Bags:	
Magazines (qualified periodicals) .....	Exempt	Paper* .....	Exempt
Make-up .....	Taxable	Plastic or Aluminum .....	Taxable
Make-up Remover .....	Taxable	Ovulation Testing Kits .....	Taxable
Maraschino Cherries .....	Exempt	Oxygen .....	Exempt
Marshmallow Fluff .....	Exempt	Paint Remover .....	Taxable
Marshmallows .....	Exempt	Paperback Books .....	Taxable
Matches .....	Taxable		
Meal Replacement Bars .....	Exempt		

**\*For household use**

Paper Bags* .....	Exempt	Saliva Substitutes .....	Exempt
Paper Goods (plates, towels, etc.)* .....	Exempt	Salt and Salt Substitutes .....	Exempt
Peroxide, Hydrogen (for medical use)....	Exempt	Sandwich Bags:	
Perrier Water .....	Exempt	Paper* .....	Exempt
Pet Foods .....	Taxable	Plastic .....	Taxable
Pet Shampoo .....	Taxable	Sanitary Napkins, Tampons .....	Exempt
Pet Supplies .....	Taxable	Scouring Pads .....	Taxable
Petroleum Jelly .....	Taxable	Seeds (flower or vegetable) .....	Taxable
Pets .....	Taxable	Shampoos .....	Taxable
Pickles .....	Exempt	Shaving Cream .....	Taxable
Pies, Pie Crusts .....	Exempt	Shelf Liners .....	Taxable
Pillows .....	Taxable	Shoe Inserts (Odor Eaters) .....	Exempt
Place Mats:		Shoe Laces .....	Exempt
Cloth and plastic .....	Taxable	Shoe Polish .....	Taxable
Paper* .....	Exempt	Shoes (see <i>Clothing and Footwear</i> , page 13)	
Plants .....	Taxable	Shower Caps .....	Taxable
Plastic Items .....	Taxable	Sinus Relievers .....	Exempt
Plates:		Skin Bleaches .....	Taxable
Paper* .....	Exempt	Skin Lotions and Creams .....	Taxable
Plastic, Foam .....	Taxable	Skin Irritation Relievers .....	Exempt
Poison Ivy and Oak Preparations .....	Exempt	Sleep Aids .....	Exempt
Polishing Cloths and Mitts .....	Taxable	Snuff .....	Taxable
Popcorn (packaged without		Soap .....	Taxable
confection) .....	Exempt	Soap Pads .....	Taxable
Pregnancy Testing Kits .....	Taxable	Soups, Soup Mixes .....	Exempt
Pre-Soaks, Laundry .....	Taxable	Spaghetti .....	Exempt
Preserves .....	Exempt	Spices .....	Exempt
Pretzels (unheated) .....	Exempt	Spring Water .....	Exempt
Prosthetic Aids .....	Exempt	Sponges .....	Taxable
Puddings .....	Exempt	Sports Drinks .....	Exempt
Pumpkins:		Stain and Spot Remover .....	Taxable
Used for food .....	Exempt	Starch:	
Used for decoration .....	Taxable	Corn .....	Exempt
Rainhoods .....	Exempt	Laundry .....	Taxable
Rock Salt .....	Taxable	Static Remover .....	Taxable
Rogaine® .....	Taxable	Stationery .....	Taxable
Rubber Gloves .....	Exempt	Steel Wool .....	Taxable
Rug Cleaners and Shampoos .....	Taxable	Stirrers (wood, plastic) .....	Taxable
Rug Deodorizers .....	Taxable		
Salads (potato salad, coleslaw, etc.) ....	Exempt		

\*For household use

Straws:		Underpads, Disposable-Paper .....	Exempt
Paper* .....	Exempt	Upholstery Cleaners .....	Taxable
Plastic .....	Taxable	Upset Stomach Relief .....	Exempt
Styptic Pencils .....	Taxable	Vacuum Cleaner Bags:	
Sugar and Sugar Substitutes .....	Exempt	Cloth, Plastic .....	Taxable
Sulfur and Salicylic Acid .....	Exempt	Paper* .....	Exempt
Sunburn Relief Products .....	Exempt	Vaporizer Tablets .....	Taxable
Sunscreens .....	Taxable	Vaseline .....	Taxable
Sunglasses .....	Taxable	Vegetables .....	Exempt
Sundae Topping .....	Exempt	Vitamins .....	Exempt
Surgical Adhesive .....	Taxable	Wart Removers .....	Exempt
Table Covers:		Water (including naturally	
Paper* .....	Exempt	carbonated) .....	Exempt
Plastic .....	Taxable	Water Conditioners .....	Taxable
Tampons (and like products) .....	Exempt	Water Pills .....	Exempt
Tape .....	Taxable	Water Repellent .....	Taxable
Tea (prepackaged, dry or instant) .....	Exempt	Wax .....	Taxable
Tears, Artificial .....	Exempt	Wax Remover .....	Taxable
Teething Lotions .....	Exempt	Waxed Paper* .....	Exempt
Telephone Calling Cards (prepaid):		Weight Control Food .....	Exempt
Sale of Card .....	Taxable	Wheelchairs .....	Exempt
Tenderizers .....	Exempt	Whipped Cream .....	Exempt
Thermometers .....	Taxable	Whiteners, Laundry .....	Taxable
Tile Cleaners .....	Taxable	Wigs .....	Taxable
Tissue (facial and toilet)* .....	Exempt	Window Cleaning Liquids .....	Taxable
Tobacco .....	Taxable	Windshield Washer Solution .....	Taxable
Toilet Bowl Cleaners .....	Taxable	Wipes:	
Toilet Bowl Deodorizers .....	Taxable	Handi-Wipes (rayon) .....	Taxable
Tooth Ache Relievers .....	Exempt	Witch Hazel .....	Exempt
Tooth Desensitizers .....	Exempt	Wool Washes .....	Taxable
Tooth Polish .....	Taxable	Wrapping Paper, Bows .....	Taxable
Toothpaste .....	Taxable	Wraps:	
Toothpicks .....	Taxable	Foil, Plastic .....	Taxable
Towels:		Paper* .....	Exempt
Cloth .....	Taxable		
Paper* .....	Exempt		
Towelettes* .....	Exempt		
Trashbags and Liners .....	Taxable		
Tri-Sodium Phosphate (TSP) .....	Taxable		
Undergarments, Disposable .....	Exempt		

## Services

The New Jersey Sales and Use Tax Act specifically imposes tax on the receipts from retail sales of the following services:

**\*For household use**

1. Producing, fabricating, processing, installing, maintaining, repairing, storing, and servicing tangible personal property;
2. Maintaining and repairing real property *except for* maintaining, servicing, or repairing a residential heating system serving not more than three families living independently of each other and doing their own cooking on the premises;
3. Sales of restaurant and catered meals;
4. Rental of hotel and motel rooms;
5. Direct mail advertising processing services in connection with advertising or promotional material distributed in New Jersey;
6. Certain admission charges;
7. Storage charges for tangible personal property not held for sale;
8. Telecommunications services charged to a New Jersey address; and
9. Utility service (natural gas, electricity) provided to customers in New Jersey.

The following is a list of common services and their tax status.

Accounting Services:

- Professional Services .....Exempt
- Electronic Filing Charges .....Taxable

Admission Charges (over \$0.75):

Spectator Sports:

- (baseball games, basketball games, professional wrestling events, etc.) .....Taxable

Participant Sports:

- (bowling, fishing,

- swimming, etc.).....Exempt
- Places of Amusement:  
(movie theaters, amusement parks, trade shows, craft shows, etc.) .....Taxable
- Advertising, Direct Mail Processing  
Services for .....Taxable
- Alarm Monitoring:  
Via control station.....Taxable
- Animal Boarding.....Taxable
- Animal Grooming .....Taxable
- Appliance Repairs.....Taxable
- Appraisals:  
(jewelry, real estate, etc.) .....Exempt
- Architectural Services (in general) .....Exempt
- Automobile Repairs:  
Inspection Sticker .....Exempt
- Labor .....Taxable
- Parts .....Taxable
- Barber Shop Services.....Exempt
- Beauty Parlor Services.....Exempt
- Beeper and Paging Services.....Taxable
- Boat Docking Fees:  
Slip Rentals .....Exempt
- Storage-water or land.....Taxable
- Bookkeeping Services.....Exempt
- Cable Television Subscription .....Exempt
- Car Washing.....Taxable
- Carpet Cleaning .....Exempt
- Catering Services .....Taxable
- Cleaning Services (janitorial) .....Taxable
- Computer Maintenance/Repair .....Taxable
- Credit Repair Services .....Exempt
- Data Processing Services .....Exempt
- Debt Collection .....Exempt
- Delivery Charges:  
(between vendor and end user) .....Exempt
- Disc Jockey .....Exempt
- Dry Cleaning.....Exempt
- Electronic Filing Charges .....Taxable

Employment Agency Fees .....	Exempt	(on taxable property).....	Taxable
Extended Warranty Agreements .....	Taxable	Shoe Repair .....	Exempt
Facsimile (Fax) Services.....	Taxable	Silk-screening, Monogramming, Embroidering:	
Garbage Removal:		Purchase of Clothing Included.....	Exempt
Contractual (30 days or more) .....	Exempt	Services Only .....	Taxable
Non-Contractual.....	Taxable	Snow Removal .....	Taxable
Home Repairs (except residential heating systems as explained above) .....	Taxable	Storage Charges .....	Taxable
Insurance Premiums.....	Exempt	Tanning Sessions .....	Exempt
Internet Access Charges.....	Exempt	Telecommunication Services: (phone, telegraph, pagers, alarm monitoring, etc.).....	Taxable
Landscaping Services:		Telephone Answering Services .....	Taxable
Capital Improvement .....	Exempt	Tips and Gratuities (separately stated and paid in full to employees).....	Exempt
Repairs and Maintenance.....	Taxable	Towing .....	Exempt
Laundry Services .....	Exempt	Transportation.....	Exempt
Lawn Mowing Services .....	Taxable	Trash Removal:	
Limousine Services:		Contractual (30 days or more) .....	Exempt
With a Driver .....	Exempt	Non-Contractual.....	Taxable
Without a Driver .....	Taxable	Travel Agency Fees .....	Exempt
Locker Rentals .....	Taxable	Typing Services .....	Exempt
Maintenance Agreements .....	Taxable	Utilities (natural gas, electricity) .....	Taxable †
Manufacturer's Rebate: (automobile, etc.) .....	Taxable	Web Site Design .....	Exempt
Membership Fees:		Web Site Hosting .....	Exempt
Discount Clubs.....	Exempt		
Health Clubs .....	Exempt		
Professional/Social Clubs .....	Exempt		
Parking .....	Exempt		
Pest Control:			
Inspection.....	Exempt		
Treatment .....	Taxable		
Photocopying Services.....	Taxable		
Photographer's Services .....	Taxable		
Printing Services .....	Taxable		
Professional Services: (doctor, lawyer, etc.).....	Exempt		
Restaurant Meals.....	Taxable		
Safe Deposit Box Rental.....	Taxable		
Security Guard Services.....	Exempt		
Service Contracts:			

## Coupons

The following guidelines apply to retail sale transactions involving the use of coupons.

- When a store issues a coupon entitling a purchaser to a discounted price on the item purchased or a free or reduced price on an additional item, and the vendor receives *no reimbursement* from the manufacturer or other third party, the sales tax is due from the purchaser on only the discounted price, which is the actual receipt.
- When a store issues a coupon entitling a purchaser to pay a reduced price on an item pur-

†Effective 1/1/98, included in rate

chased, and the vendor is *reimbursed* by a manufacturer, distributor or other third party, the tax is due on the full regular price of the item. The taxable receipt is composed of the amount paid and the amount of the coupon value.

- When a manufacturer issues a coupon entitling a purchaser to pay a reduced price on an item purchased, and the vendor is *reimbursed* by the manufacturer, distributor, or other third party, the tax is due on the full regular price of the item. The taxable receipt is composed of the amount paid and the amount of the coupon value. The coupon value reflects a payment or reimbursement by another party to the vendor.
- When a manufacturer or a vendor issues a coupon involving a *third-party reimbursement*, but does not disclose that fact to the purchaser on the coupon or in an accompanying advertisement, the vendor will collect from the purchaser only the tax due on the reduced price, but will be required to pay the tax applicable to the entire receipt, i.e. the amount of the price paid and the reimbursement received from the manufacturer or other third party.

For more information about coupons, request the publication ANJ-9, *Coupons, Discounts & New Jersey Sales Tax*.

## Prepared Food

**On-Premises Consumption.** Food and beverages which are purchased for consumption *on* the premises are subject to sales tax. This includes not only prepared food, but also prepackaged food. Examples include:

- Potato chips, pretzels, prepackaged cakes and snacks;
- Prepared salads or soups.

Food and beverages that are prepared (e.g., heated, buttered, or arranged on trays) by the vendor on the premises, but taken and consumed off the premises (take-out orders), are also taxable.

**Off-Premises Consumption.** Certain food or drink which is not heated and is intended to be eaten *off* the premises may be exempt from sales tax because of the way it is packaged or sold. Such items are generally sold in food or grocery stores by bulk, by weight, by the dozen (or part of a dozen), or by volume (gallon, quart, etc.). When these unheated items are sold for off-premise consumption in the **same form, condition, quantities, and packaging** as commonly sold in a food store, they are not subject to sales tax. Examples include:

- Potato chips and pretzels;
- Ice cream individually wrapped or bought by the gallon;
- Prepared salads at a salad bar sold by weight or volume.

For more information about the sale of food and beverages for both on- and off-premises consumption, request the publications S&U-1, *Restaurants and New Jersey Taxes*, and ANJ-20, *Delicatessens & New Jersey Sales Tax*.

## **Newspapers, Magazines, and Books**

Sales of newspapers, magazines, and periodicals are specifically exempt from sales tax. Sales of books, both hardback and softback, including sales of the Bible or other sacred scripture are taxable.

## **Clothing and Footwear**

Sales of articles of clothing and footwear for human use are exempt from New Jersey sales tax. Exceptions to this rule include articles made of fur and certain athletic equipment.

The definition of clothing includes footwear, all inner and outer wear, headgear, gloves and mittens, neckwear, and hosiery normally worn on the human body, including baby receiving blankets, bunting, diapers, diaper inserts, and baby pants. Disposable undergarments for adults are also exempt.

Special and safety occupational clothing and equipment worn on the person and necessary for the daily work of the user are considered clothing and footwear under the above definition and are exempt.

### **Exempt Clothing and Footwear**

- Aprons (household and shop)
- Arch Supports
- Bathing Caps
- Bathing Suits
- Beach Capes and Coats
- Belts and Suspenders
- Bibs
- Bowling Shirts (if suitable for ordinary street wear)
- Bridal Apparel and Accessories

- Camp Clothes
- Children's Costumes
- Coats and Wraps (for either evening or daytime wear)\*
- Crib Blankets and Receiving Blankets
- Dress Shields
- Dresses (including evening wear)
- Ear Muffs\*
- Garters and Garter Belts
- Girdles
- Gloves
- Hairbows
- Hand Muffs\*
- Head and Neck Scarfs
- Headwear and Millinery (all types)\*
- Hosiery and Peds
- Incontinence Briefs
- Leotards and Tights
- Men's Formal Wear
- Neckwear
- Overshoes
- Rainwear
- Rubber Gloves (for home or work use)
- Safety Clothing (normally worn in hazardous occupations)
- Scout Uniforms
- Shoe Inserts (e.g., Dr. Scholl's)
- Shoe Laces
- Shoes (including safety shoes, sneakers and tennis shoes)
- Shoulder Pads (for dresses, jackets, etc.)
- Ski Masks
- Sleepwear
- Slippers
- Socks
- Thermal Underwear
- Work Clothes, Work Uniforms
- Yarmulke and Turbans

\*Non-fur

### **Athletic Clothing and Footwear**

Athletic equipment that is worn only in conjunction with a particular sport is taxable. Articles which can be adapted for general use not exclusively connected with a sporting activity are exempt from tax.

#### **Taxable:**

- Baseball and Hockey Gloves
- Bicycle Shorts (padded)
- Bowling Shoes
- Fishing Boots (waders)
- Golf Shoes
- Helmets (sports and motorcycle)
- Ice Skates
- Protective Masks
- Roller Blades
- Roller Skates (boot and screw-on)
- Shin Guards and Padding
- Skin Diving Suits
- Track Shoes and Cleats

#### **Exempt:**

- Athletic Supporters
- Children's Baseball Uniforms
- Children's Football Uniforms
- Girls' and Boys' Gym Suits
- Hooded Shirts
- Jogging or Running Shoes, Suits
- Knitted Caps or Hats
- Overshoes, Coats, Mittens, Parkas and Trousers (sometimes sold in the trade as hunting, skating and skiing apparel but suitable for general outdoor wear and commonly worn other than in a particular sport)
- Pullovers, Turtleneck and Other Sweaters
- Ski Masks

### **Fur Garments**

Garments or articles such as coats, stoles, jackets, capes, collars, muffs, and hats made essentially of fur are subject to sales tax. Any article of clothing or footwear made from fur and other materials is subject to tax if more than one-half of the value of the article is attributable to the fur part.

The word *fur* means natural or dressed animal hair on the hide or pelt. It does not include felt, woolens or other fabrics made from animal hair or leather or suede.

- Rabbit fur dyed to resemble mink is *fur*,
- Sheepskin with wool or hair attached is *fur*,
- Woven or knit materials made of animal hair or wool (such as angora or alpaca) are not *fur*, and
- Cloth printed with a leopard pattern is not *fur*.

### **Accessories**

Accessories are not considered clothing and footwear, and are **taxable**. Some of these are:

- Barrettes
- Belt Buckles
- Bobby Pins
- Elastic Ponytail Holders
- Hairclips
- Hairnets
- Handbags
- Handkerchiefs
- Headbands
- Jewelry
- Key Cases
- Key Rings
- Shower Caps
- Umbrellas
- Wallets
- Watches
- Watch Bands

## Yarn Goods, Yarns and Sewing Accessories

Common wearing apparel materials intended to be used in either making or repairing clothes are **exempt**. These materials include:

- Bra and Slip Repair
- Buttons
- Denim and Leather Patches
- Elastic
- Fabrics
- Knitting Yarns
- Lace
- Ribbons
- Seam Binding and Bias Tape
- Thread
- Zippers

**NOTE:** If these items are used on products other than wearing apparel, such as doll clothes and afghans, they are taxable.

Any item that does not become an integral part of the clothing is **taxable**. Some of these items are:

- Chalk
- Fabrics and Yarns (used to make items other than apparel such as rugs, pillows, etc.)
- Instruction Books
- Knitting Needles
- Measuring Tapes
- Needles
- Patterns
- Scissors
- Straight Pins
- Thimbles

## Leasing

The New Jersey Sales and Use Tax Act distinguishes between leases and rentals. A rental is a short-term transaction with an original contract term of no more than 28 days. A lease is a long-term transaction with an original contract term longer than 28 days. The *lessor* is the owner of the property which is rented or leased. A *lessee* is someone who rents or leases property.

A rental is considered a retail sale and the renter pays sales tax on the amount of the rental payments. For example, Joe Smith (the lessee) rents a car for two days. Since this is a short-term transaction lasting less than 28 days, the agency (the lessor) from which Mr. Smith rents the car collects 6% sales tax on the rental fee and remits the tax to the Division of Taxation.

In the case of a lease (a contract covering more than 28 days), the lessor is responsible for paying use tax. The lessor may pay the use tax by choosing one of two methods. Use tax may be paid on the purchase price of the property being leased. When use tax is paid on the purchase price, it does not have to be paid again if the lease is renewed or the property is re-leased by the same lessor. The second method is to pay use tax on the total amount of payments attributable to the lease, not including interest charges directly paid by the lessee. When choosing this method, the lessor must pay use tax each time a lease is renewed or a new lease is signed.

When property is leased, the lessor issues a Lessor Certification (Form ST-40) to the lessee, certifying that the lessor will pay the tax due on the leased property directly to the Division of Taxation at the beginning of the lease. Thus, if Joe

Smith leases a car for six months, the automobile agency (as the lessor) will issue Mr. Smith (the lessee) a properly completed ST-40 and will not charge sales tax on the lease payments.

For more information about the sales and use tax treatment of these transactions, request the publication S&U-12, *Leases and Rentals*.

## Claim for Refund of Sales Tax

**Refunds Requested by Individuals from Sellers.** If nontaxable items are purchased and the seller charges sales tax, a request for a refund of sales tax paid may be made directly to the seller. If an individual is unable to recover the erroneously collected tax from the seller, a request can be made to the Division of Taxation.

**Refunds Requested by Individuals from the Division of Taxation.** To request a refund from the Division, a Claim for Refund (Form A-3730) must be filed within four years from the date of payment of the sales tax

**Refunds Requested by Businesses from the Division of Taxation.** Business owners who have improperly collected and remitted sales tax to the State on their monthly remittance (Form ST-51) may correct the error on their quarterly sales tax return (Form ST-50) only if the error is discovered within the same calendar quarter. If the error is discovered after the end of the calendar quarter, an Amended Quarterly Return (Form ST-607A) *and* a Claim for Refund (Form A-3730) must be filed with the Division of Taxation. Business owners must have records of canceled sales, returned goods, or uncollectable receipts to substantiate any claim for a refund of sales tax remitted to the State.

## Businesses Collecting Sales Tax

### Registering a Business

All businesses in New Jersey must register with the State for tax purposes at least 15 business days before starting business. A Public Records filing may also be required depending on the type of business ownership. For information on registering a business, request a New Jersey Complete Business Registration Package (NJ REG) or our publication MISC-3, *Starting Business in New Jersey*.

### Using Exemption Certificates

New Jersey has exemption certificates which can be used to purchase goods without the payment of sales tax in certain situations. Each exemption certificate has a specific use. In some cases, the purchaser must be registered for sales and use tax purposes to issue exemption certificates. However, the New Jersey seller *accepting* an exemption certificate *must* always be registered with New Jersey. For information on exemption certificates, request the publication S&U-6, *Sales Tax Exemption Certificates*.

### Keeping Records

Whatever the business, keeping accurate records is essential to success. Keeping records is more than just good business sense — it is a necessary part of compliance with both State and Federal tax laws. Keeping good records will insure the accuracy of tax returns, and will protect the business owner in the event of an audit or investigation by the State.

New Jersey retailers are required to keep records and file New Jersey sales and use tax returns. In addition, records must be kept for

income tax and, depending on the nature of the business, other taxes as well.

This section contains recordkeeping requirements for New Jersey retailers who collect sales tax.

### **Bookkeeping Methods**

The two accepted methods of bookkeeping are single-entry and double-entry. The single-entry method is the simpler and the easier of the two. Although the double-entry method is more complex, it has the advantage of greater accuracy, and it reduces the chance of errors. A business owner may choose whichever method best suits the company's needs.

### **Accounting Methods**

The accrual method of accounting must be used for sales tax records. Under the accrual method, all items of income are included in the gross receipts when they are earned, *although actual payment may not be received until later.*

**Example:** Frank Smith, owner of Mr. F's Appliance Store, sold a television set to a customer in March, but did not actually receive full payment until May. He must include the amount of the sale in his gross receipts for March and remit sales tax due on the sale with his sales tax return due April 20, even though he did not receive payment until May.

### **Sales Records**

Retailers registered to do business in New Jersey are responsible for collecting sales tax and remitting it to the State. They may also be accepting and issuing New Jersey exemption

certificates. These certificates exempt the purchaser from paying New Jersey sales and use tax on merchandise and/or services. Exemption certificates must be retained by the vendor for at least four (4) years from the date of the last transaction covered by the certificate. Certificates must be in the physical possession of the seller and available for inspection by the Division of Taxation. It is essential that businesses maintain clear, accurate records of all sales. For information on issuing and excepting exemption certificates, request the publication S&U-6, *Sales Tax Exemption Certificates.*

There are two principles to remember when collecting sales tax:

1. Vendors hold any sales tax collected in trust for the State, and
2. All receipts are considered to be taxable until the contrary is established.

Keep daily records of the sales made. These records can be used to make monthly totals showing the following information:

- Gross receipts from sales
- Receipts from sales that are not subject to tax
- Receipts from taxable sales
- Purchases and/or lease transactions that are subject to use tax
- Amount of sales tax due the State (whether collected or billed)

Use the figures from these totals to complete the monthly and/or quarterly tax returns.

### **Sales and Use Tax Returns**

Every business which is on a reporting basis for sales tax purposes must file sales tax returns. For more information on filing requirements and reporting methods, contact the Division of Taxation and request the publication S&U-7, *Filing Sales & Use Tax Returns*.

### **Accepting Exemption Certificates**

Some businesses will accept New Jersey exemption certificates from certain customers instead of collecting sales tax. The most common certificates are the Resale Certificate (Form ST-3), Exempt Use Certificate (Form ST-4), and Exempt Organization Certificate (Form ST-5).

Keep these rules in mind when accepting exemption certificates:

1. Accept an exemption certificate only if:
  - It is filled out completely and correctly; and
  - There is no reason to doubt that the customer has the right to make an exempt purchase.
2. Keep exemption certificates for at least four years from the date of the purchase.

Only one exemption certificate is necessary for additional purchases of the same general type. Keep a record of each sale covered by a blanket certificate. Retain this certificate for at least four years from the date of the last purchase covered by the certificate.

### **Sales to Government Agencies**

Sales tax should not be collected when a product is sold to the Federal government, the United Nations or any international organization of which the United States is a member, and the

State of New Jersey or any of their agencies. In transactions with government agencies, the acceptable proof of exemption from sales tax is:

- A copy of a government purchase order, official contract or order on official government letterhead and payment by government check or payment by a “United States of America” SmartPay Visa Card or MasterCard with the number 0, 6, 7, 8, or 9 as the sixth digit (credit card charged to and paid directly by the Federal government, not a card charged to an employee who gets reimbursed by the Federal government); or
- For government cash purchases of \$150 or less, an ST-4 form signed by a qualified government official (not acceptable for room occupancies).

### **Out-of-State Sales**

If taxable items are sold and the items sold are delivered out-of-State to the purchaser, New Jersey sales tax should not be collected. If the merchandise is shipped out-of-State to a recipient other than the purchaser, (e.g., in a gift transaction), the sale is also exempt from sales tax. Make sure the records show both the out-of-State destination and the method of delivery to that location, such as parcel post receipts, bills of lading, etc.

Sales are taxable, however, if an out-of-State customer picks up the merchandise in New Jersey. They are also taxable if the merchandise is delivered to the customer’s location in New Jersey, even though the customer may intend to ship the merchandise out-of-State at a later date. However, out-of-State purchasers who are registered with New Jersey and “qualified out-of-State vendors” may make tax exempt purchases in New Jersey of goods and services purchased

for resale. For more information, request the publication ANJ-10, *Out-of-State Sales & New Jersey Sales Tax*.

### **Retention of Records**

All books, records, certificates, and other documents necessary to determine the tax liability to New Jersey must be available for inspection by the Division of Taxation for at least four years.

If adequate records have not been kept, the State may estimate the tax liability of the business based on any available information, including external indicators.

### **Microfilm Records**

Books of account (cash books, ledgers, journals, etc.) must be retained. Microfilm reproductions are not acceptable for audit purposes. However, sales invoices, purchase invoices, credit memoranda, etc. may be reproduced on microfilm to be retained for inspection. If a business intends to destroy the originals before the four-year limit, written permission must be received from the Director of the New Jersey Division of Taxation.

### **Data Processing Records**

Automatic data processing tax accounting can be used if it:

- Provides a method of producing visible records for verification;
- Traces any transaction back to the original source or forward to a final total;
- Has the ability to reconstruct transactions that do not have detailed printouts made at the time the transactions were processed;

- Provides an audit trail designed to identify underlying documents such as sales invoices, purchase invoices, credit memoranda, etc.; and
- Prepares a written general ledger with source references to coincide with financial reports for the tax reporting periods.

Retain records such as punched cards, magnetic tapes and disks for at least four years.

A description of the business system must be available and include:

- The application being performed;
- The procedures employed (flow charts, diagrams, etc.); and
- The controls used to insure accuracy.

Document important changes in the system and their effective dates.

## **Other Sales Taxes**

### **Atlantic Luxury Sales Tax**

The Atlantic City luxury tax is imposed on certain rentals, sales, and services within Atlantic City. The luxury tax rate is 9% with the exception of alcoholic beverages sold by the drink, which are subject to a rate of 3%. If the item is subject to both taxes, the State sales tax rate is reduced to the extent that the city rate exceeds 6%, and the maximum combined Atlantic City rate and New Jersey rate may not exceed 12%. For more information, request our publication ANJ-17, *Atlantic City Luxury Tax & New Jersey Sales Tax*.

### **Cape May County Tourism Sales Tax**

Pursuant to P.L. 1992, c. 165 certain businesses in Cape May County are required to collect an additional 2% tourism sales tax on predominantly tourism-related retail sales. The tax collected, which includes the 6% State sales tax, will total 8%. At present, businesses in Wildwood, Wildwood Crest, and North Wildwood are required to collect the tourism sales tax.

“Tourism-related sales” include the following (if also taxable under the Sales and Use Tax Act):

- Hotel, motel, or boarding house lodging;
- Food and drink sold by restaurants, taverns, and other similar establishments, for consumption on or off the premises (including mobile vendors and other sellers of prepared food), or by caterers (but *not* including vending machine sales); and

- Admission charges to any place of amusement, including charges for admission to rides, sporting events and exhibitions, dramatic or musical arts performances, movie theaters, and cover charges to nightclubs and cabarets.

### **Tobacco Products**

#### **Wholesale Sales and Use Tax**

The Tobacco Products Wholesales Sales and Use Tax is imposed on the receipts from every sale of tobacco products, other than cigarettes, by a distributor or a wholesaler to a retail dealer or consumer. Cigarettes are exempt for this tax. For further information, request Technical Bulletin TB-43, *Tobacco Products Wholesale Sales and Use Tax*.

#### **Taxpayers' Bill of Rights**

The New Jersey Taxpayers' Bill of Rights ensures that taxpayers are accorded fair and equitable treatment and receive the information and assistance they need to understand and meet their State tax responsibilities. To find out more, contact the Division of Taxation.

#### **For More Information**

For more information on New Jersey sales tax, contact the Division's Customer Service Center at 609-292-6400, e-mail us at [taxation@tax.state.nj.us](mailto:taxation@tax.state.nj.us), or write to:

NEW JERSEY DIVISION OF TAXATION  
TECHNICAL SERVICES  
INFORMATION AND PUBLICATIONS BRANCH  
PO BOX 281  
TRENTON NJ 08695-0281

Many State tax forms and publications are now available, both by fax and through the World Wide Web. Call NJ TaxFax at 609-826-4500 from your fax machine's phone, or access the Division's home page at: <http://www.state.nj.us/treasury/taxation/>



STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
**DIVISION OF TAXATION**  
**TECHNICAL SERVICES**  
INFORMATION AND PUBLICATIONS BRANCH  
PO BOX 281  
TRENTON NJ 08695-0281

***S&U-4    New Jersey Sales Tax Guide***

*Rev. 10/01*

# **New Jersey Sales Tax Guide**

*Rev. 10/01*