

ASSEMBLY, No. 4537

STATE OF NEW JERSEY 219th LEGISLATURE

INTRODUCED AUGUST 13, 2020

Sponsored by:
Assemblyman VINCENT MAZZEO
District 2 (Atlantic)

SYNOPSIS

Excludes sanitizing products from sales tax for remainder of COVID-19 public health emergency.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT excluding sanitizing products from sales tax for the
2 remainder of the COVID-19 public health emergency.

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

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7 1. Notwithstanding the provisions of the “Sales and Use Tax
8 Act,” P.L.1966, c.30 (C.54:32B-1 et seq.) to the contrary, receipts
9 from every retail sale of products intended to sanitize a person’s
10 skin, household, automobile, working space, or other space in
11 which a person is likely to be present, and which is sold for use to
12 mitigate the spread of COVID-19, are exempt from the sales and
13 use tax for the duration of the exclusion period.

14 As used in this section, “exclusion period” means the period of
15 time beginning with the effective date of this act and ending when
16 the Governor declares that the public health emergency due to
17 COVID-19 declared in Executive Order No. 103 of 2020 is no
18 longer in effect.

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20 2. The Director of the Division of Taxation in the Department of
21 the Treasury may adopt rules and regulations necessary to
22 implement this act.

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24 3. This act shall take effect seven days following enactment.

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STATEMENT

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29 This bill excludes sanitizing products from sales tax for the
30 remainder of the COVID-19 public health emergency.

31 The products must be for use to sanitize a person’s skin,
32 household, automobile, working space, or other space in which a
33 person is likely to be present, and the products must be sold for use
34 to mitigate the spread of COVID-19.

35 The exclusion will first apply seven days following enactment.