



State of New Jersey

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February 5, 2007

TO: CERTIFIED SECURITY OFFICER INSTRUCTORS:

The Private Detective Unit has received a number of inquiries regarding the fee collected for SORA Certification classes and the possible need to withhold State Sales Tax. This is to notify all certified instructors that in a letter opinion dated 1 February 2007, the Division of Taxation, Department of the Treasury, State of New Jersey, has advised that:

the providing of the required Security Officers Certification and Training, for a fee, does not fall within the statutory definition of "investigation and security" services. Therefore, fees charged for security guard training and certification are exempt from sales tax as a professional services transaction so long as any property that is transferred is inconsequential and not separately charged for. (See N.J.S.A. 54:32B-2(e)(4)(A)).

Certified Security Officer Training Instructors are advised to take due notice and to proceed accordingly.

Thank you for your cooperation.

FOR COLONEL JOSEPH R. FUENTES
SUPERINTENDENT

Sincerely,

DSFC Edward McDonough
Unit Head
Private Detective Unit



