



SALES AND USE TAX REVIEW COMMISSION

50 BARRACK STREET

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The Sales and Use Tax Review Commission met on Wednesday, April 9, 2014 at 10 a.m. at the Division of Taxation, 50 Barrack Street, Trenton, New Jersey in the Division of Taxation's 10th Floor Conference Room.

The Commission made the following determination on whether to recommend a bill for enactment.

Disposition

<u>Bill No.</u>	<u>Description</u>	<u>Commission's Recommendation</u>
A-348	Authorizes creation of 33rd urban enterprise zone in Belleville Township.	N
A-529	Exempts from sales and use tax sale of pet medications; designated as "Fritz's Law."	N
A-618	Establishes annual sales tax holiday for certain sales of personal computers and certain sales of school supplies and equipment during first full weekend of August.	N
A-877	Exempts from sales tax certain sales by or to any senior citizens club organized for pleasure, recreation, or other nonprofitable purposes.	N
A-921	Provides temporary exemption from sales and use tax for rental of certain hotel rooms.	N
A-937	Revises sales and use tax to specify certain persons deemed to be sellers and to clarify tax collection responsibilities of certain other persons and agents.	N
A-1325	Provides sales and use tax exemption for sales of certain security-related goods and services.	N
A-1502	Provides sales and use tax rebate for certain purchases made by, or on behalf of, individuals and small businesses affected by natural disasters.	N
A-1520	Requires municipality to post sign on property subject of development application.	N
A-1587	Provides certain exemptions from sales and use tax for hybrid electric vehicles, compressed natural gas vehicles, and equipment used for refueling or recharging certain vehicles.	N
A-1846	Provides sales and use tax exemption for sales of natural gas, and charges for transportation or transmission of natural gas, to certain colleges and universities.	N
A-2005	Removes limousine services from sales and use tax imposition.	N
A-2008	Provides sales and use tax exemption for sales of services performed to certain prewritten computer software delivered electronically.	N

A-2010	Excludes certain services rendered in connection with installation of carpeting and other flooring from sales and use tax.	N
A-2120-	Provides for sales tax exemption for advanced technology partial zero emission vehicles, imposes surcharge on certain automobiles, and deletes surcharge on certain automobiles.	N
A-2394	Exempts from sales tax for two years certain highly fuel efficient vehicles and energy efficient appliances.	N
S-116	Exempts from sales and use tax sales of carbon monoxide detectors and any device or equipment sold for residential use to detect, warn of, abate, or extinguish fires.	N
S-177	Provides sales and use tax exemption for compressed natural gas used to fuel certain bus operation.	N
S-279	Revises sales and use tax treatment of garbage removal services.	N
S-412	Provides for reduced sales tax imposition on certain sales in certain Highlands Region Preservation Area municipalities.	N
S-464	Establishes annual sales tax holiday during first weekend of August for certain retail sales of computers, school computer supplies, school supplies, school art supplies, and school instructional materials.	N
S-578	Provides sales and use tax exclusion for charges for student parking provided by certain colleges and universities.	N
S-755	Provides certain exemptions from sales and use tax for compressed natural gas, liquefied natural gas, or propane fueled vehicles and plug-in hybrid electric vehicles, and for equipment used for refueling or recharging certain vehicles.	N
S-948	Exempts from sales tax for two years certain highly fuel efficient vehicles and energy efficient appliances.	N
S-981	Excludes the value of certain manufacturer rebates from the sales price of motor vehicles taxable under the sales and use tax.	N
S-1051	Provides a sales and use tax exemption for sales of certain high-efficiency home heating equipment.	N
S-1060	Exempts sale of recreational safety helmets from sales and use tax.	N
S-1061	Removes investigation and security services from imposition of sales and use tax.	*N
S-1080	Provides sales and use tax exemption for sales of services performed to certain prewritten computer software delivered electronically.	N
S-1277	Removes limousine services from sales and use tax imposition.	N
S-1282	Exempts sale of energy and utility service to manufacturing facilities from payment of sales and use tax.	N
S-1359	Concerns UEZ program funding to qualifying municipalities.	N
S-1378	Provides sales and use tax exemption for certain energy products and services used for consumption at certain manufacturing facilities.	N
S-1400	Provides sales and use tax exemption for certain energy products and services used for consumption at certain manufacturing facilities.	N
S-1619	Provides sales and use tax exemption for sales of services performed to certain prewritten computer software delivered electronically.	N

Y- Recommended to enact

N- Did not recommend to enact.

*The Commission recommended enactment of this bill only with amendment as discussed in the Analysis. *(The Commission supported this bill with the following amendment: Remove paragraph (2).security guard and patrol services, including bodyguard and personal protection, guard dog, guard, patrol, and security services, from the definition of investigation and security service under N.J.S.A. 54:32B-2(xx). Thus, the tax would still be imposed on paragraphs 1, 3, and 4.)*