



To: New Jersey Institutions of Higher Education
From: Jessica Steiger, Legislative Liaison
Date: July 20, 2022
Subject: P.L.2022 c.21: School Supplies Sales Tax Holiday

On June 30, 2022, Governor Phil Murphy signed into law P.L. 2022, c. 21, which establishes an annual sales tax holiday for retail sales of computers, school computer supplies, school art supplies, school instructional materials and sport or recreational equipment. This law takes effect immediately and will affect institutions of education, including K-12 and higher education, throughout the State.

The inaugural School Supplies Sales Tax Holiday will held from August 27, 2022 through September 5, 2022.

Sales Subject To Exemption:

This law exempts individual, non-business retail sales from the tax imposed under the “Sales and Use Tax Act,” P.L.1966, c.30 (C.54:32B-1 et seq.) if they occur during the exemption period. The products that qualify for the tax exemption include:

- (1) computers with a sales price of less than \$3,000 per item;
- (2) school computer supplies with a sales price of less than \$1,000 per item;
- (3) school supplies;
- (4) school art supplies;
- (5) school instructional materials; and
- (6) sport or recreational equipment.

Sales Tax Holiday Timeline:

“Annual exclusion period” means the period of time between 12:01 a.m. on the ninth day preceding the first Monday in September of each year and 11:59 p.m. on the first Monday in September of each year.

Questions regarding the Sales Tax Holiday can be directed to Jessica.Steiger@oshe.nj.gov.