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Administrative Practice Officer
Office of Legal and Regulatory Affairs
New Jersey Motor Vehicle Commission
225 East State Street
P.O. Box 162
Trenton, NJ 08666

RE: Formal Petition for Rulemaking

e-bike registration and sales tax collection

Dear Administrative Practice Officer,

Pursuant to N.J.A.C. 13:18-4.1 and N.J.S.A. 52:14B-4(f), I hereby petition the New Jersey Motor Vehicle Commission to undertake rulemaking concerning the collection of Sales and Use Tax in connection with the registration of low-speed electric bicycles and motorized bicycles.

I am a New Jersey resident and advocate for environmentally sustainable transportation. I have an interest in ensuring that the Commission's implementation of New Jersey’s e-bike registration law does not impose requirements beyond those authorized by statute.

Public reports indicate that the Commission is collecting Sales and Use Tax from applicants registering e-bikes when an applicant relies on the "Ownership Affidavit" section of Form BA-49EB and does not present documentation showing that tax was paid at the time of purchase.

The Commission appears to be applying tax-collection protocols developed for motor vehicles to the registration of low-speed electric bicycles and motorized bicycles.

- The Commission's authority to require payment of Sales and Use Tax as a condition of registration derives from N.J.S.A. 54:32B-13, which applies only to “motor vehicles" and "boats or vessels."

- P.L.2025, c.285 amended N.J.S.A. 39:1-1 to exclude low-speed electric bicycles and motorized bicycles from the definition of “motor vehicle”.
- N.J.S.A. 54:32B-8.6 exempts casual sales from tax (except for motor vehicles and boats), while tax on retail sales is ordinarily collected by the seller.

The Commission may contend that N.J.S.A. 54:32B-2(v) contains a separate definition of "motor vehicle" for Sales and Use Tax purposes that includes low-speed electric bicycles or motorized bicycles.

However, the Legislature has twice excluded e-bikes from the Title 39 definition of "motor vehicle" (P.L. 2019, c. 121; P.L. 2025, c. 285), establishing them as a distinct category within New Jersey's transportation and registration framework. Whether motor-vehicle tax-clearance procedures may be applied to e-bikes requires reconciling Titles 39 and 54 in a manner that is not apparent from the statutes.

Accordingly, I respectfully request that the Commission:

1. Initiate rulemaking to determine whether Sales and Use Tax may lawfully be required or collected as a condition of e-bike registration.
2. If the Commission concludes that such collection is authorized, identify *and publish* the statutory authority supporting that conclusion, and adopt rules or guidance implementing that authority.
3. If the Commission concludes that such collection is not authorized, amend its procedures, forms, and software accordingly.

Sincerely,

Ben Vitale