



NEW JERSEY

Incentive Programs

Urban Enterprise Zones (UEZ) Sales Tax Exemption on Purchases

If You Are:

A business located in a designated Urban Enterprise Zone (UEZ).

You Can Apply For:

An exemption from sales tax on most purchases, with certain exceptions.

In The Amount Of:

- The full sales tax otherwise due on purchases of tangible personal property (except motor vehicles, parts or supplies), and most services (except telecommunications services).
- Businesses with total gross receipts of less than \$10 million may be eligible for the exemption at time of purchase.
- Businesses with total gross receipts over \$10 million will pay the prevailing sales tax at time of purchase and apply quarterly for a refund of sales taxes paid.
- Please note: a separate exemption, not guided by total gross receipts, applies to materials, supplies and services for the exclusive use in erecting structures or building on, or improving, altering or repairing the real property of a qualified business located in the zone that are purchased for the benefit of the business property located in the zone, whether purchased by the qualified business or a contractor.

To Be Used For:

Attracting business and creating new jobs.

Benefits:

The UEZ Sales Tax Exemption on Purchases provides a cost advantage to qualified firms enabling them to compete, attracting investment into the UEZ and creating job opportunities in the UEZ.

Program Details:

- Businesses applying for UEZ certification are reviewed for tax clearance and to determine whether they are eligible for the sales tax exemptions.
- Sales tax exemption documents will be provided to the business so that it may exercise the benefits in the appropriate manner.

For more information on the Urban Enterprise Zones Sales Tax Exemption on Purchases, visit www.state.nj.us/dca/affiliates/uez/.



THE STATE OF NEW JERSEY

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keeps getting better.