

**STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY**

Statistical Report

2015-2017 Sales and Use Tax Returns



Office of Revenue and Economic Analysis

July 27, 2021

I. Introduction

In 2019, the Department published its first Statistical Report based on Tax Year 2015 Sales and Use Tax returns. The purpose of these reports is to provide the public with useful economic data about tax revenue, analyzed from a variety of perspectives.

This is the second Sales and Use Tax Statistical Report issued by the State of New Jersey, and it covers Tax Years 2015 through 2017. The analysis uses information from returns filed for New Jersey’s Sales and Use Tax (SUT). **The Sales Tax rate in calendar year 2017 was 6.875%, and the SUT imposed in Urban Enterprise Zones and Salem County was 3.4375%, down from the 7% and 3.5% rates from 2015 and 2016 (C. 57, P.L. 2016).**

This analysis includes a complement of 45 statistical tables. The data are collected from the ST-50, ST-50 EN, UZ-50, ST-250, ST-350, and ST-450 returns filed for Tax Years 2015, 2016, and 2017. Below is a table that displays tax types for each SUT return.

Sales and Use taxpayers in New Jersey were taxed in one of six categories from 2015 to 2017 : **(1)** through sales receipts from retail trade, rental, or use of tangible property; **(2)** through sales receipts of energy **(3)** through the sales receipts of certain purchases of tangible personal property at qualified businesses in Urban Enterprise Zones taxed **(4)** through receipts of alcoholic beverages sales, entertainment, and room rentals in Atlantic City, taxed at various rates; **(5)** through receipts from tangible personal property in Cape May County **(6)** through receipts from purchases of certain items bought in Salem County.

	Return	Tax Type
(1)	ST-50, ST-51	New Jersey SUT Return used by businesses that charge Sales Tax and remit Use Tax. (Note: Form ST-51 is used to remit monthly payments only; ST-50 is the quarterly return) The tables in this report contain ST-50 data, which all taxpayers must submit.
(2)	ST-50 EN	New Jersey SUT Energy Return used by businesses that charge Sales Tax on sales of energy and remit Use Tax.
(3)	UZ-50	Urban Enterprise Zone Sales Tax Return used by qualified businesses that charge a reduced Sales Tax rate on eligible sales and remit Use Tax.
(4)	ST-250	Atlantic City Luxury Tax Return used by businesses within Atlantic City that sell alcoholic beverages for on-premises consumption, entertainment, and room rentals.
(5)	ST-350	Cape May County Tourism Sales Tax Return used by businesses in Cape May County that are required to collect an additional 2% retail sales tax on tourism-related retail sales.
(6)	ST-450	Salem County Sales Tax Return used by businesses in Salem County that charge a reduced Sales Tax rate on eligible sales and remit Use Tax.

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II. Executive Summary

This SUT Statistical Report provides data on the composition of SUT collections by industry. It also provides summary data on the various types of SUT that New Jersey imposes. A vast majority of SUT revenue is derived from the ST-50 return. Other types of SUT returns, while meaningful, have a lesser impact on total Sales Tax collections. The Sales Tax rate in calendar year 2017 was 6.875%, and the rate imposed in Urban Enterprise Zones and Salem County was 3.4375% (C. 57, P.L. 2016). The rates from 2015 and 2016 were 7% and 3.5%, respectively.

The Office of Revenue and Economic Analysis used the first two digits of the standard North American Industry Classification System (NAICS) data to identify industry sectors. The data show that the retail sector is by far the largest industry represented in the Sales and Use Tax data – comprising 47% of collections in Tax Year 2017. The utilities sector and the accommodation and food services sector each accounted for 8% of collections, wholesale trade accounted for 7%, and the other services and manufacturing sectors accounted for roughly 5%.

Since retail is the largest sector, it is subdivided into three-digit NAICS for more detailed collections information. Within the retail sector in 2017, motor vehicle and parts dealers accounted for approximately 22% of all retail SUT collections, food and beverage stores comprised roughly 13%, and building materials and garden equipment and supplies accounted for roughly 12%.

Unlike the Corporation Business Tax, businesses are not able to select their filing period. All companies registered to collect Sales Tax in New Jersey are required to file quarterly or monthly SUT returns with the State pursuant to the Sales and Use Tax Act (N.J.S.A. 54:32B-1 et seq.).

Taxpayers filing ST-50, ST-50 EN, or ST-450 returns are required to file quarterly returns in April, July, October, and January. Taxpayers collecting UEZ Sales Taxes, Cape May County Tourism Sales Tax and Atlantic City luxury taxes must file monthly. In addition, businesses

required to file quarterly SUT returns that collected more than \$30,000 in SUT during the preceding calendar year must make monthly payments if the amount of tax collected for the first two months of the quarter exceeds \$500.

In filling out the SUT return, taxpayers determine whether they have a balance due, or whether they have already paid more than their tax obligation for the given period. Gross receipts and deductions are reported on the return, and a percentage tax is applied to the Taxable Gross Receipts to determine the obligation.

The data show that taxpayers do not overpay their obligation to the extent that they might for the Corporation Business Tax. Should a company overpay its liability, it may take a refund or carry the overpayment forward as a credit against future liabilities.

Any sales and use tax imposed by a state is inherently a regressive tax, meaning it is applied uniformly, effectively taking a larger percentage of income from low-income earners than from high-income earners. The Urban Enterprise Zones Act (C. 303, P.L. 1983) partially mitigates the regressive nature of the SUT by providing tax advantages (qualified businesses may charge 50% of the SUT rate) and other business tools to enhance development efforts in the State's economically distressed urban centers. In addition, New Jersey exempts from the SUT most food sold as grocery items, most clothing and footwear, disposable paper products for household use, prescription drugs, and over-the-counter drugs.¹

III. Results Summary

Table 1: Summary SUT Table

The Appendix to this report reproduces the main pages of the various Sales and Use Tax returns. Table I shows a summary of SUT due by return type.

A majority of businesses in New Jersey (95%) remit SUT using the ST-50 return. As a result, the lion's share (89%) of SUT revenue is generated from businesses using this form. About 9% of SUT revenue is derived from receipts on sales of energy, and about 1% is derived from nonqualified UEZ purchases from a qualified business located in a UEZ.

The New Jersey Sales and Use Tax Act provides for Use Tax to be imposed when taxable property (including specified digital products) and services are purchased for use in New Jersey, but sales tax is not collected by the retailer in the state of purchase or is collected at a rate less than the New Jersey Sales Tax rate. The purchaser of those goods or services owes Use Tax to New Jersey if the seller does not collect Sales Tax at the time of purchase or collects tax at a rate less than the current New Jersey Sales Tax rate.

Any Use Tax remitted by a qualified UEZ, Cape May, or Salem County business is disbursed to the State's General Fund. All qualifying purchases for Urban Enterprise Zones, Salem County, and Cape May County sales taxes resulted in less than \$200 million of revenue to the State in each year.

¹ For general guidance on which items are taxable under the New Jersey SUT, see: <https://www.state.nj.us/treasury/taxation/pdf/pubs/sales/su4.pdf>

Table 2 (a, b): SUT Collected by Industry

For Tax Years 2015 and 2016, the SUT tax rate for ST-50, ST-50 EN, and nonqualified Urban Enterprise Zone purchases was 7%. For Tax Year 2017, the rate was 6.875% (C. 57, P.L. 2016). The table shows all SUT collections that were taxed at the rate of 7% (For Tax Years 2015 and 2016) and 6.875% (for Tax Year 2017) broken out by industry. For Tax Year 2017, The Sales Tax portion reported a total of \$9.716 billion while the Use Tax portion reported \$490.0 million. Despite the lower rate in Tax Year 2017, SUT collections increased over Tax Year 2016 by 2.5%.

Industry classifications were determined by the taxpayer upon registration with the Division of Revenue and Enterprise Services (DORES) within the Department of the Treasury. While the registration form requests accurate NAICS information, only some New Jersey businesses conform to the NAICS, while others adopt a New Jersey Business Code available through DORES. For this report, the Office of Revenue and Economic Analysis has converted New Jersey Business Codes to NAICS codes for conformity and ease of analysis.

For Tax Year 2017, the retail trade sector accounted for the highest amount of SUT collections (47%) by two-digit NAICS code. The utilities and accommodation and food services sectors accounted for 8%, while the wholesale trade sector comprised 7%. Since retail is the largest sector, it is subdivided into three-digit NAICS codes for more detailed information. The manufacturing and other services sectors accounted for around 5% of all SUT collections. The share of collections by sector remained relatively constant over the three Tax Years, with minor changes from year-to-year.

Table 3: SUT Energy by Type

New Jersey imposes SUT on retail sales of electricity and gas in the State. Schedule E (columns A, B, and C) on the ST-50 EN is used to compute the amount of tax due on retail sales of energy as reported on line 4 (Column A). Non-energy sales recorded by utilities are reported quarterly on the ST-50 EN (column B) as Non-Energy sales, and do not appear on Schedule E at the bottom of the ST-50 EN.

A majority of SUT Energy collections is derived from the retail sale of electricity (73.5%), followed by natural gas (20.7%), and transportation (5.7%). The shares have remained relatively constant from Tax Year 2015 to 2017.

Table 4: Cape May Tourism Sales Tax by Industry

Businesses in certain municipalities in Cape May County collect an additional 2% Cape May County Tourism Sales Tax on tourism-related sales such as room rentals, admissions to amusements, and food and drink sales. This is in addition to the Tourism Assessment and the State Occupancy Fee on hotel occupancies.

The Accommodations and Food Sector accounted for a majority (67%) of the 2% Cape May County Tourism Tax received from Cape May County in 2017, likely due to the imposition of the tax on room rentals and food. The retail sector accounted for 19% of the Cape May County Tourism Tax and the arts, entertainment, and recreation sector represented 12% of the collections.

Table 5: Salem County Sales Tax by Industry

Certain sales made by businesses located in Salem County were taxable at the reduced Sales Tax rate of 3.5% in 2016 and 2016 and 3.4375% in 2017. To qualify for the reduced rate, the sale must be made from a place of business regularly operated by the seller for the purpose of making retail sales, not from catalog or mail order sales. The merchandise must be ordered or picked up by the purchaser at the place of business in Salem County.

Examples of eligible and ineligible sales are shown in the table below:

Tangible Personal Property Eligible for the 3.4375% Sales Tax Rate	
Books and Stationary Appliances (radios, TV's) Computer Hardware Toys Cosmetics and Toilet Goods Lumber	Furniture and Carpeting Business Supplies and Equipment Tobacco Products other than Cigarettes Jewelry Luggage, Handbags, and Wallets Plumbing and Electrical Supplies
Examples of Sales Ineligible for the 3.4375% Sales Tax Rate	
Catalog or Mail Order Sales Sales of Services Sales Made From Locations Outside of County Charges for Room Occupancy Charges for Admission to Place of Amusement Parking, Garaging, or Storing a Motor Vehicle	Alcoholic Beverages Prepared Food, Meals, Beverages Cigarettes Motor Vehicles Specified Digital Products Membership Fees for Health, Sporting and Shopping Clubs

Taxpayers calculate the amount of SUT and Salem County SUT on line 7 of the ST-450. The tax collected at 6.875% reflects receipts of purchases from *ineligible* items. The tax collected at 3.4375% represents receipts from *eligible* tangible personal property. The retail sector accounted for a majority of Salem SUT collections in 2017 (79%), while wholesale trade was the second largest sector, representing 8% of collections, which were similar with prior years' shares.

Table 6: UEZ Collections by Zone

For calendar year 2017, the SUT tax rate for qualified purchases in Urban Enterprise Zones was 3.4375%. The UEZ that collected the most SUT in 2017 was Lakewood (15% of all collections), followed by Elizabeth (12.2%) and Jersey City (11.9%). These shares were higher than in prior years due to the expiration of 5 zones (Bridgeton, Camden, Newark, Plainfield, Trenton) effective 12/13/2016.

Tables 7-44: UEZ Collections by Industry

The Urban Enterprise Zone Authority determines which businesses qualify for the UEZ tax exemptions and other benefits under the program. The Department of Community Affairs assists with the registration process. A qualified business must recertify every three years.

Qualified businesses charged a 3.4375% Sales Tax rate in 2017 when the sales transaction physically occurred within an enterprise zone. The business may deliver the merchandise at a location outside the zone as long as the transaction was physically made within the zone.

The 2017 regular 6.875% rate was charged for mail order, telephone, internet, and similar transactions. Taxpayers calculate how much SUT and Urban Enterprise Zone SUT is due on line 6 of the UZ-50. In general, the retail sector accounted for most Urban Enterprise Zone collections, but the composition varied by zone.

Table 45: Atlantic City Luxury Sales Tax

The Atlantic City Luxury Sales Tax applies to receipts from specified retail sales within Atlantic City, including sales of alcoholic beverages for on-premises consumption; cover, minimum, or entertainment charges; room rentals, and tickets of admission within Atlantic City.

In addition, the State imposes an Atlantic City Promotional Fee (\$2 per room per night paid by casino hotel guests; \$1 for non-casinos) for the purpose of supporting the Atlantic City Convention and Visitors Authority. The AC Promotional Fee is derived from line 7 of the ST-250.

Sales and Use taxpayers file the ST-250 online to make monthly payments. Line 5A is where the calculation for Atlantic City Luxury Tax on room occupancy appears. Line 6c is where the tax for alcoholic beverages is calculated. Room rentals accounted for roughly 86% of the Luxury Tax in 2017, while alcoholic beverage receipts account for roughly 14% of Luxury Tax collections. The additional 7% or 6.875% New Jersey State Sales Tax for alcoholic beverages is filed on the ST-50.

IV. Results

Table 1 – Summary SUT Table

Sales and Use Tax Collections by Type (Tax Years 2015 - 2017)						
Return Type (% Rate)	Sales Tax Collected			Use Tax Collected		
	2015	2016	2017	2015	2016	2017
ST-50 ¹	\$8,259,306,837	\$8,453,229,147	\$8,616,357,752	\$ 406,587,799	\$ 424,877,606	\$ 432,007,093
ST-50-EN ²	947,076,270	871,805,632	856,927,785	24,847,999	25,929,365	28,398,810
UEZ ³	118,980,428	120,802,466	108,708,579	4,326,620	4,748,637	5,492,264
ST-350 (Cape May) ⁴	17,202,867	17,394,490	17,469,223	83,641	257,969	150,072
ST-450 (Salem) ⁵	14,022,849	12,061,723	12,744,444	5,126,383	4,962,720	4,042,943
Total (7%)¹	9,356,589,252	9,473,166,674	9,716,357,752	440,972,442	460,776,297	470,091,182
UEZ Zone Tax (3.5%) ⁶	\$ 156,502,689	\$ 153,941,906	\$ 134,562,437			
ST-350 (Cape May 2%) ⁷	4,589,133	4,656,335	4,754,795			
ST-450 (Salem 3.5%) ⁸	4,702,935	4,479,215	4,025,522			
¹ Collected under 7% SUT Rate in 2015 and 2016, and 6.875% in 2017: For detail, see Table 2 on page 9 ² Collected under 7% SUT Rate in 2015 and 2016, and 6.875% in 2017: For detail, see Table 52 on page 45 ³ Collected under 7% SUT Rate in 2015 and 2016, and 6.875% in 2017: For detail, see tables 4-41 on pages 11-48 ⁴ Collected under 7% SUT Rate in 2015 and 2016, and 6.875% in 2017: For detail, see table 43 on page 50 ⁵ Collected under 7% SUT Rate in 2015 and 2016, and 6.875% in 2017: For detail, see table 44 on page 51 ⁶ Collected under 3.5% UEZ Rate in 2015 and 2016, and 3.4375% in 2017: For detail, see table 4-41 on pages 11-48 ⁷ Collected under Reduced Rate: For detail, see table 43 on page 50 ⁸ Collected under Reduced Rate: For detail, see table 44 on page 51						

Table 2a. – SUT Collected at 7% (2015 & 2016) and 6.875% (2017) Rate by Industry (\$ Collected)

NAICS Industry	Sales Tax Collected			Use Tax Collected		
	2015	2016	2017	2015	2016	2017
Accommodation and Food Services	\$ 835,502,061	\$ 839,908,650	\$ 781,970,755	\$ 10,613,098	\$ 9,528,360	\$ 8,919,585
Administrative and Support and Waste Management and Remediation Services	336,063,994	340,326,551	327,641,271	9,096,024	9,806,525	10,241,390
Agriculture, Forestry, Fishing and Hunting	9,364,659	8,703,548	8,619,470	171,659	115,259	412,847
Arts, Entertainment, and Recreation	135,190,501	132,929,457	127,861,982	4,678,283	6,925,699	11,976,712
Construction	227,728,360	229,900,853	230,739,948	31,303,347	35,365,262	33,448,623
Educational Services	11,152,512	12,231,317	12,781,876	1,658,728	620,838	522,524
Finance and Insurance	68,747,675	63,552,047	55,689,600	18,632,466	18,651,711	25,218,236
Health Care and Social Assistance	10,669,813	11,429,029	10,109,158	16,070,329	15,393,746	17,345,218
Information	490,170,039	473,352,032	429,891,901	19,914,053	22,803,293	25,629,546
Management of Companies and Enterprises	4,682,568	4,199,138	4,167,422	7,607,424	8,199,294	8,186,059
Manufacturing	419,268,922	447,954,323	443,073,954	74,068,577	64,523,442	73,698,193
Mining	6,554,926	6,294,284	6,894,543	459,302	356,696	390,325
Other Services (except Public Administration)	484,036,505	486,188,408	470,081,335	10,276,345	11,823,808	13,319,033
Professional, Scientific, and Technical Services	322,425,761	338,914,198	337,197,711	18,903,721	17,463,393	17,936,383
Public Administration	2,211,446	1,887,723	1,900,017	4,595	5,034	1,480
Real Estate Rental and Leasing	189,334,812	194,812,882	180,268,044	8,640,614	7,870,556	9,116,017
Retail	4,071,867,156	4,232,754,657	4,712,121,215	117,095,023	136,962,126	123,857,058
Building Material and Garden Equipment and Supplies Stores	500,948,751	527,299,044	587,692,399	8,036,541	9,529,977	8,251,362
Clothing and Clothing Accessories Stores	201,727,187	221,640,755	275,404,434	7,072,238	6,850,781	6,493,730
Electronics and Appliance Stores	213,173,779	227,663,946	275,412,766	2,996,230	4,057,442	3,587,795
Food and Beverage Stores	592,603,443	610,247,354	637,466,954	8,123,793	8,183,005	7,074,971
Furniture and Home Furnishings Stores	252,980,544	273,156,442	312,064,315	3,264,866	4,094,434	3,987,881
Gasoline Stations	122,492,922	141,132,342	193,126,074	2,185,022	3,238,706	2,656,329
General Merchandise Stores	397,838,199	415,061,224	416,869,624	5,853,322	9,538,218	10,041,604
Health and Personal Care Stores	210,120,935	214,533,032	282,119,720	4,108,756	5,453,563	4,937,906
Miscellaneous Store Retailers	220,815,078	235,736,758	271,907,480	4,714,895	4,686,377	4,119,679
Motor Vehicle and Parts Dealers	1,019,218,621	995,262,746	1,006,201,688	63,850,958	68,561,175	59,880,092
Nonstore Retailers	143,485,163	163,187,807	216,311,115	3,352,883	4,534,587	4,051,040
Sporting Goods, Hobby, Musical Instrument, and Book Stores	196,462,532	207,833,207	237,544,645	3,535,518	2,103,135	4,909,760
Transportation and Warehousing	47,511,037	47,588,978	39,983,512	4,835,407	6,797,167	6,565,500
Unclassified ³	65,335,182	61,445,752	57,151,083	2,995,481	8,260,259	2,636,457
Utilities	851,847,619	787,927,438	766,194,407	49,407,988	46,947,610	49,972,253
Wholesale	766,878,587	750,865,408	712,018,548	34,539,979	32,356,221	30,697,745
Grand Total	\$ 9,356,589,252	\$ 9,473,166,674	\$ 9,716,357,752	\$ 440,972,442	\$ 460,776,297	\$ 470,091,182

¹Collected under 7% SUT Rate in 2015 and 2016, and 6.875% in 2017
²ST-50, ST-50EN, ST-350, ST-450 UZ-50
³NAICS Code 999999 - Establishments that do not fit under any other NAICS code

Table 2b. – SUT Collected at by Industry (% of Collections)

NAICS Industry	Sales Tax Collected			Use Tax Collected			Total SUT Collected		
	2015	2016	2017	2015	2016	2017	2015	2016	2017
Accommodation and Food Services	8.9%	8.9%	8.0%	2.4%	2.1%	1.9%	8.6%	8.6%	7.8%
Administrative and Support and Waste Management	3.6%	3.6%	3.4%	2.1%	2.1%	2.2%	3.5%	3.5%	3.3%
Agriculture, Forestry, Fishing and Hunting	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%
Arts, Entertainment, and Recreation	1.4%	1.4%	1.3%	1.1%	1.5%	2.5%	1.4%	1.4%	1.4%
Construction	2.4%	2.4%	2.4%	7.1%	7.7%	7.1%	2.6%	2.7%	2.6%
Educational Services	0.1%	0.1%	0.1%	0.4%	0.1%	0.1%	0.1%	0.1%	0.1%
Finance and Insurance	0.7%	0.7%	0.6%	4.2%	4.0%	5.4%	0.9%	0.8%	0.8%
Health Care and Social Assistance	0.1%	0.1%	0.1%	3.6%	3.3%	3.7%	0.3%	0.3%	0.3%
Information	5.2%	5.0%	4.4%	4.5%	4.9%	5.5%	5.2%	5.0%	4.5%
Management of Companies and Enterprises	0.1%	0.0%	0.0%	1.7%	1.8%	1.7%	0.1%	0.1%	0.1%
Manufacturing	4.5%	4.7%	4.6%	16.8%	14.0%	15.7%	5.0%	5.2%	5.1%
Mining	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Other Services (except Public Administration)	5.2%	5.1%	4.8%	2.3%	2.6%	2.8%	5.0%	5.0%	4.7%
Professional, Scientific, and Technical Services	3.4%	3.6%	3.5%	4.3%	3.8%	3.8%	3.5%	3.6%	3.5%
Public Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Real Estate Rental and Leasing	2.0%	2.1%	1.9%	2.0%	1.7%	1.9%	2.0%	2.0%	1.9%
Retail	43.5%	44.7%	48.5%	26.6%	29.7%	26.3%	42.8%	44.0%	47.5%
Building Material and Garden Equipment and Supplies	12.3%	12.5%	12.5%	6.9%	7.0%	6.7%	12.2%	12.3%	12.3%
Clothing and Clothing Accessories Stores	5.0%	5.2%	5.8%	6.0%	5.0%	5.2%	5.0%	5.2%	5.8%
Electronics and Appliance Stores	5.2%	5.4%	5.8%	2.6%	3.0%	2.9%	5.2%	5.3%	5.8%
Food and Beverage Stores	14.6%	14.4%	13.5%	6.9%	6.0%	5.7%	14.3%	14.2%	13.3%
Furniture and Home Furnishings Stores	6.2%	6.5%	6.6%	2.8%	3.0%	3.2%	6.1%	6.3%	6.5%
Gasoline Stations	3.0%	3.3%	4.1%	1.9%	2.4%	2.1%	3.0%	3.3%	4.0%
General Merchandise Stores	9.8%	9.8%	8.8%	5.0%	7.0%	8.1%	9.6%	9.7%	8.8%
Health and Personal Care Stores	5.2%	5.1%	6.0%	3.5%	4.0%	4.0%	5.1%	5.0%	5.9%
Miscellaneous Store Retailers	5.4%	5.6%	5.8%	4.0%	3.4%	3.3%	5.4%	5.5%	5.7%
Motor Vehicle and Parts Dealers	25.0%	23.5%	21.4%	54.5%	50.1%	48.3%	25.9%	24.3%	22.0%
Nonstore Retailers	3.5%	3.9%	4.6%	2.9%	3.3%	3.3%	3.5%	3.8%	4.6%
Sporting Goods, Hobby, Musical Instrument, and Book Stores	4.8%	4.9%	5.0%	3.0%	1.5%	4.0%	4.8%	4.8%	5.0%
Transportation and Warehousing	0.5%	0.5%	0.4%	1.1%	1.5%	1.4%	0.5%	0.5%	0.5%
Unclassified³	0.7%	0.6%	0.6%	0.7%	1.8%	0.6%	0.7%	0.7%	0.6%
Utilities	9.1%	8.3%	7.9%	11.2%	10.2%	10.6%	9.2%	8.4%	8.0%
Wholesale	8.2%	7.9%	7.3%	7.8%	7.0%	6.5%	8.2%	7.9%	7.3%
Grand Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

¹Collected under 7% SUT Rate in 2015 and 2016, and 6.875% in 2017
²ST-50, ST-50EN, ST-350, ST-450 UZ-50
³NAICS Code 999999 - Establishments that do not fit under any other NAICS code

Table 3 – SUT Energy Collections by Type

	Sales and Use Tax Energy (Tax Years 2015 - 2017)						
Tax Year	Sales Tax - Energy Collections		Schedule E - Energy Tax Breakdown			Sales Tax - Non Energy Collections	
	Sales Tax	Use Tax	Electricity	Natural Gas	Transportation	Sales Tax	Use Tax
2015	\$ 947,076,270	\$ 260,951	\$ 698,350,413	\$ 188,863,833	\$ 46,577,344	\$ 5,412,438	\$ 24,847,999
2016	871,805,632	1,038,439	611,207,787	160,805,970	42,763,182	5,680,262	25,929,365
2017	856,927,785	143,709	625,265,625	176,472,180	48,777,793	5,805,165	28,398,810

Table 4 – Cape May Tourism Sales Tax by Industry

Cape May County Sales Tax Collections By Industry, Tax Years 2015 - 2017 ¹									
NAICS Industry	Sales Tax Collected 7% ²			Sales Tax Collected 2% ³			Use Tax Collected ²		
	2015	2016	2017	2015	2016	2017	2015	2016	2017
Accommodation and Food Services	\$ 10,826,386	\$ 11,275,575	\$ 10,968,280	\$ 3,078,786	\$ 3,193,422	\$ 3,154,517	\$ 3,893	\$ 175,580	\$ 78,160
Administrative and Support and Waste Management									
Agriculture, Forestry, Fishing and Hunting									
Arts, Entertainment, and Recreation	2,209,824	2,061,128	1,981,198	614,284	584,710	569,337	75,859	70,606	71,066
Construction	34,424	3,303	6,278	9,441	332	577			
Educational Services									
Finance and Insurance									
Health Care and Social Assistance									
Information									
Management of Companies and Enterprises									
Manufacturing	61,893	32,212	35,206	18,505	9,851	10,241	505		
Mining									
Other Services (except Public Administration)	2,746	1,393	514	784	397	149			
Professional, Scientific, and Technical Services									
Public Administration									
Real Estate Rental and Leasing	318,193	313,640	339,451	91,878	90,138	99,335	2,496	2,496	624
Retail	3,672,222	3,633,112	4,058,961	753,401	756,309	897,564	887	1,247	223
Transportation and Warehousing	1,885	1,533	45	539	434	8			
Unclassified	75,294	72,594	79,289	21,514	20,741	23,066		8,040	
Utilities									
Wholesale		-			-			-	
Grand Total	17,202,867	17,394,490	17,469,223	4,589,133	4,656,335	4,754,795	83,641	257,969	150,072

¹ST-350 Return Data
² Tax Collected at 7% NJ portion of Sales and Use Tax
³Tax Collected at Cape May Tourism Rate of 2%

Table 5 – Salem County Sales Tax by Industry

Salem County Sales Tax Collections by Industry, Tax Years 2015-2017 ¹									
NAICS Industry	Sales Tax Collected 7% ²			Sales Tax Collected Reduced Rate ³			Use Tax Collected ²		
	2015	2016	2017	2015	2016	2017	2015	2016	2017
Accommodation and Food Services	\$ 2,139,078	\$ 1,551,504	\$ 1,570,437	\$ 99,665	\$ 135,761	\$ 82,026	\$ 18,936	\$ 15,072	\$ 10,264
Administrative and Support and Waste Management									
Agriculture, Forestry, Fishing and Hunting	259,593	246,344	232,926	44,443	45,078	43,369	46,739	20,522	121,535
Arts, Entertainment, and Recreation	226,289	220,718	357,049	106,875	96,377	17,212	1,908	9,484	6,297
Construction	469,760	444,685	367,309	98,417	109,206	69,854	49,676	159,729	64,336
Educational Services									
Finance and Insurance	2,258	1,682	1,079	2,332	2,425	2,872	26,407	15,275	25,207
Health Care and Social Assistance	9,080	5,230	5,643	11,172	11,506	9,485	191,505	107,331	112,816
Information	10,600	8,788	6,014	632	1,489	378		4	
Management of Companies and Enterprises									
Manufacturing	1,585,932	1,280,305	1,572,976	182,724	222,405	178,022	4,046,626	631,384	655,270
Mining									
Other Services (except Public Administration)									
Professional, Scientific, and Technical Services									
Public Administration									
Real Estate Rental and Leasing	221,625	197,716	306,161	117,293	120,649	39,814	60,186	1,108	587
Retail	8,471,074	7,492,102	7,797,927	3,705,125	3,339,146	3,164,434	242,105	539,738	215,113
Transportation and Warehousing	129,079	141,787	112,834	31,494	25,501	35,238	45,674	88,212	105,304
Unclassified	195,284	189,770	187,629	13,037	17,479	6,164	897	937	799
Utilities	59,173	3,950	3,393	333	51,445	53,774	95,418	11,709	6,536
Wholesale	244,022	277,142	223,066	289,392	300,749	322,881	269,983	241,063	225,572
Grand Total	14,022,849	12,061,723	12,744,444	4,702,935	4,479,215	4,025,522	5,096,060	4,962,720	4,042,943

¹ST-450 Return Data

²Tax collected at 7.0% New Jersey Sales Tax Rate for sales ineligible for Salem County reduced rate

³Tax collected for eligible sales at reduced 3.5% (2015 & 2016) and 3.4375% (2017) Salem County Sales Tax Rate

Table 6: UEZ Collections by Zone

Zone	UEZ Sales Tax Collected ¹		
	2015	2016	2017
ASBURY PARK	1,627,468	1,642,881	1,648,865
BAYONNE	4,308,743	3,575,188	3,020,649
BRIDGETON	797,132	799,893	-
CAMDEN	1,872,165	1,806,124	1,741,513
CARTERET	2,312,885	2,333,423	2,354,789
EAST ORANGE	2,565,444	2,699,789	2,821,530
ELIZABETH	15,781,296	16,430,986	16,419,124
GLOUCESTER CITY	1,494,605	1,517,001	1,576,918
GUTTENBERG	70,052	63,574	68,629
HILLSIDE	1,912,700	1,800,848	1,688,881
IRVINGTON	1,275,914	1,168,235	1,150,378
JERSEY CITY	17,911,516	16,744,494	15,964,666
KEARNY	5,025,178	3,760,773	2,783,766
LAKEWOOD	18,008,109	19,178,082	20,076,545
LONG BRANCH	1,961,653	2,282,225	2,648,066
MILLVILLE	5,500,409	4,905,094	4,286,618
MOUNT HOLLY	1,622,939	1,455,580	1,690,794
NEW BRUNSWICK	1,655,694	1,778,999	1,849,986
NEWARK	10,998,089	11,443,944	31,453
NORTH BERGEN	9,469,067	8,295,433	7,255,880
NORTH WILDWOOD CITY	323,217	369,011	358,945
ORANGE	1,549,961	2,012,669	2,208,818
PASSAIC	4,490,475	4,534,313	4,691,519
PATERSON	11,916,843	12,230,095	12,669,038
PEMBERTON	469,796	529,663	460,420
PERTH AMBOY	2,442,288	2,705,214	2,657,464
PHILLIPSBURG	462,378	491,115	589,283
PLAINFIELD	1,285,386	1,434,838	-
PLEASANTVILLE	6,785,373	6,405,265	5,639,473
ROSELLE BORO	1,561,718	1,445,569	1,379,709
TRENTON	2,450,087	2,297,725	34
UNION CITY	1,310,206	1,336,907	1,275,145
VINELAND	12,244,917	11,390,433	10,462,780
WEST NEW YORK	1,994,488	2,050,603	2,107,126
WEST WILDWOOD BORO	9,626	2,705	2,283
WILDWOOD CITY	999,961	991,776	958,003
WILDWOOD CREST BORO	34,911	31,441	23,345
TOTALS	\$ 156,502,689	\$ 153,941,906	\$ 134,562,437
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

Tables 7-44 – UEZ Collections by Industry and Zone

UEZ Sales Tax Collected by Industry (All Zones)¹ TY2015 ,TY2016 & TY2017			
NAICS Industry	Sales Tax Collected		
	2015	2016	2017
Accommodation and Food Services	\$ 242,445	\$ 225,001	\$ 198,858
Administrative and Support and Waste Management	254,927	258,123	146,873
Agriculture, Forestry, Fishing and Hunting	1,939	2,160	1,909
Arts, Entertainment, and Recreation	368,145	399,331	220,857
Construction	1,880,288	2,031,183	1,737,786
Educational Services	19,667	21,071	20,447
Finance and Insurance	58,717	54,874	29,966
Health Care and Social Assistance	76,807	73,532	48,977
Information	2,046,823	2,763,236	2,553,226
Manufacturing	10,967,234	10,905,662	10,045,116
Other Services (except Public Administration)	3,690,502	3,784,995	3,292,529
Professional, Scientific, and Technical Services	344,697	373,833	283,228
Public Administration	41	46	11
Real Estate Rental and Leasing	231,310	236,613	254,135
Retail	116,471,724	112,256,174	98,886,499
Transportation and Warehousing	102,995	125,790	104,856
Unclassified	388,350	431,541	376,732
Utilities	41,712	63,474	55,947
Wholesale	19,312,352	19,933,252	16,302,468
Grand Total	156,502,689	153,941,906	134,562,437
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

ASBURY PARK ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ 9,595	\$ 7,355	\$ 6,680
Administrative and Support and Waste Management	3,253	6,861	8,858
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	124	229	431
Construction	-	-	-
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	7,825	6,308	3,851
Information	-	-	-
Management of Companies and Enterprises	-	-	-
Manufacturing	15,957	8,513	7,434
Mining	-	-	-
Other Services (except Public Administration)	14,549	16,211	24,309
Professional, Scientific, and Technical Services	68,771	80,650	11,184
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	-
Retail	964,155	952,586	983,382
Transportation and Warehousing	-	-	-
Unclassified	10,227	13,123	13,552
Utilities	-	-	-
Wholesale	526,870	576,290	589,186
Grand Total	1,621,326	1,668,125	1,648,865
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

BAYONNE ¹ NAICS Industry	Sales Tax Colected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	130	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	3,890	2,204	2,064
Construction	3,432	2,757	2,287
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	2,618	5,545	-
Management of Companies and Enterprises	-	-	-
Manufacturing	109,292	100,726	95,603
Mining	-	-	-
Other Services (except Public Administration)	80,140	85,385	85,757
Professional, Scientific, and Technical Services	12,888	12,792	11,849
Public Administration	-	-	-
Real Estate Rental and Leasing	386	352	368
Retail	4,049,182	3,323,581	2,783,719
Transportation and Warehousing	-	-	-
Unclassified	35,625	33,619	30,520
Utilities	-	-	-
Wholesale	11,161	8,225	8,481
Grand Total	4,308,743	3,575,188	3,020,649
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

BRIDGETON ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	130	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	3,890	2,204	2,064
Construction	3,432	2,757	2,287
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	2,618	5,545	-
Management of Companies and Enterprises	-	-	-
Manufacturing	109,292	100,726	95,603
Mining	-	-	-
Other Services (except Public Administration)	80,140	85,385	85,757
Professional, Scientific, and Technical Services	12,888	12,792	11,849
Public Administration	-	-	-
Real Estate Rental and Leasing	386	352	368
Retail	4,049,182	3,323,581	2,783,719
Transportation and Warehousing	-	-	-
Unclassified	35,625	33,619	30,520
Utilities	-	-	-
Wholesale	11,161	8,225	8,481
Grand Total	4,297,582	3,566,963	3,012,168
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

CAMDEN ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	22,481	30,392	59,333
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	118,351	134,120	258,933
Construction	7,237	7,435	21,133
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	8,238	11,659	26,357
Information	-	-	-
Management of Companies and Enterprises	-	-	-
Manufacturing	21,755	23,469	51,685
Mining	-	-	-
Other Services (except Public Administration)	9,730	13,770	29,961
Professional, Scientific, and Technical Services	5,035	5,331	16,827
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	-
Retail	1,027,456	933,975	-
Transportation and Warehousing	-	-	-
Unclassified	-	-	-
Utilities	-	-	-
Wholesale	651,882	645,974	1,277,283
Grand Total	1,872,165	1,806,124	1,741,513
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

CARTERET ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ 1,628	\$ -	\$ -
Administrative and Support and Waste Management	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	-	-	-
Construction	97,378	63,500	414
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	-	-	-
Management of Companies and Enterprises	-	-	-
Manufacturing	3,599	3,962	3,776
Mining	-	-	-
Other Services (except Public Administration)	817	829	855
Professional, Scientific, and Technical Services	-	-	-
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	-
Retail	2,029,830	1,970,923	1,866,324
Transportation and Warehousing	-	-	-
Unclassified	-	-	-
Utilities	-	-	-
Wholesale	179,633	294,209	483,421
Grand Total	2,312,885	2,333,423	2,354,789

¹Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors

EAST ORANGE ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services			
Administrative and Support and Waste Management	32,034	33,537	34,681
Agriculture, Forestry, Fishing and Hunting			
Arts, Entertainment, and Recreation			
Construction	35,505	36,491	35,048
Educational Services			
Finance and Insurance			
Health Care and Social Assistance			
Information	21,008	43,053	53,573
Management of Companies and Enterprises			
Manufacturing	250,676	226,320	208,342
Mining			
Other Services (except Public Administration)	59,161	45,059	35,702
Professional, Scientific, and Technical Services			1,775
Public Administration			
Real Estate Rental and Leasing		-	-
Retail	1,646,438	1,760,914	1,851,941
Transportation and Warehousing			
Unclassified	21,356	19,358	18,192
Utilities			
Wholesale	499,266	535,056	582,274
Grand Total	2,565,444	2,699,789	2,821,530
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

ELIZABETH ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ 141	\$ 272	\$ 5,918
Administrative and Support and Waste Management	981	10,875	30,713
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	103,034	94,408	73,267
Construction	194,588	217,952	193,956
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	2,147	2,217	1,640
Information	285,434	408,629	416,200
Management of Companies and Enterprises	-	-	-
Manufacturing	1,045,197	1,224,430	1,400,147
Mining	-	-	-
Other Services (except Public Administration)	218,752	243,839	226,575
Professional, Scientific, and Technical Services	-	-	-
Public Administration	-	-	-
Real Estate Rental and Leasing	6,319	8,041	8,199
Retail	13,484,094	13,704,114	13,483,963
Transportation and Warehousing	-	-	-
Unclassified	64	101	27
Utilities	-	-	-
Wholesale	440,545	516,109	578,520
Grand Total	15,781,156	16,430,713	16,413,206
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

GLOUCESTER CITY ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	10,616	10,095	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	-	-	-
Construction	-	-	-
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	-	-	-
Management of Companies and Enterprises	-	-	-
Manufacturing	-	-	-
Mining	-	-	-
Other Services (except Public Administration)	-	-	-
Professional, Scientific, and Technical Services	-	-	-
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	-
Retail	1,436,565	1,436,348	1,503,361
Transportation and Warehousing	-	-	-
Unclassified	1,902	1,667	1,730
Utilities	-	-	-
Wholesale	45,523	68,891	71,826
Grand Total	1,494,605	1,517,001	1,576,918
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

GUTTENBERG ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	-	-	-
Construction	-	-	-
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	-	-	-
Management of Companies and Enterprises	-	-	-
Manufacturing	-	-	-
Mining	-	-	-
Other Services (except Public Administration)	-	-	-
Professional, Scientific, and Technical Services	5,844	5,920	6,093
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	-
Retail	64,208	57,654	62,536
Transportation and Warehousing	-	-	-
Unclassified	-	-	-
Utilities	-	-	-
Wholesale	-	-	-
Grand Total	70,052	63,574	68,629
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

HILLSIDE ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ 2,222	\$ 4,435	\$ -
Administrative and Support and Waste Management	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	-	-	-
Construction	4,486	1,400	372
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	24,730	48,426	54,364
Management of Companies and Enterprises	-	-	-
Manufacturing	60,956	75,973	80,963
Mining	-	-	-
Other Services (except Public Administration)	63,415	70,919	77,349
Professional, Scientific, and Technical Services	-	-	-
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	-
Retail	1,075,715	948,636	754,998
Transportation and Warehousing	-	-	-
Unclassified	-	-	-
Utilities	-	-	-
Wholesale	681,176	651,060	720,836
Grand Total	1,912,700	1,800,848	1,688,881
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

IRVINGTON ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ 3,427	\$ 2,511	\$ -
Administrative and Support and Waste Management	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	-	-	-
Construction	-	-	-
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	65	17	51
Information	83,118	101,832	70,130
Management of Companies and Enterprises	-	-	-
Manufacturing	17,954	13,455	-
Mining	-	-	-
Other Services (except Public Administration)	16,044	15,671	15,211
Professional, Scientific, and Technical Services	-	-	-
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	-
Retail	1,148,004	1,024,959	1,053,140
Transportation and Warehousing	-	-	-
Unclassified	-	-	-
Utilities	-	-	-
Wholesale	7,302	9,790	11,846
Grand Total	1,275,914	1,168,235	1,150,378
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

JERSEY CITY ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ 2,098	\$ 2,412	\$ 1,986
Administrative and Support and Waste Management	2,844	3,185	719
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	3,341	5,271	5,156
Construction	47,848	53,559	52,339
Educational Services	-	-	-
Finance and Insurance	16,085	17,771	17,187
Health Care and Social Assistance	312	219	178
Information	343,750	495,014	543,179
Management of Companies and Enterprises	-	-	-
Manufacturing	1,321,877	1,000,313	830,063
Mining	-	-	-
Other Services (except Public Administration)	131,191	150,949	156,447
Professional, Scientific, and Technical Services	48,362	43,730	44,839
Public Administration	-	-	-
Real Estate Rental and Leasing	122	24,442	25,254
Retail	14,441,525	13,411,693	12,868,446
Transportation and Warehousing	6,182	6,964	6,675
Unclassified	13,063	16,315	21,111
Utilities	-	-	-
Wholesale	1,532,917	1,512,659	1,391,086
Grand Total	17,911,516	16,744,494	15,964,666
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

KEARNY ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	-	-	-
Construction	-	-	-
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	19,015	34,574	43,265
Management of Companies and Enterprises	-	-	-
Manufacturing	1,311,826	997,625	928,985
Mining	-	-	-
Other Services (except Public Administration)	237,904	131,463	94,302
Professional, Scientific, and Technical Services	-	-	-
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	-
Retail	3,429,458	2,565,863	1,695,943
Transportation and Warehousing	-	-	-
Unclassified	1,960	1,581	1,805
Utilities	-	-	-
Wholesale	25,015	29,668	19,465
Grand Total	5,025,178	3,760,773	2,783,766
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

LAKWOOD ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ 180,086	\$ 172,446	\$ 164,247
Administrative and Support and Waste Management	9,920	13,748	16,654
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	30,220	77,784	70,810
Construction	307,269	322,299	365,950
Educational Services	-	-	-
Finance and Insurance	1,741	1,260	1,059
Health Care and Social Assistance	19,549	25,705	25,656
Information	-	-	-
Management of Companies and Enterprises	-	-	-
Manufacturing	1,749,614	1,986,629	2,145,611
Mining	-	-	-
Other Services (except Public Administration)	359,833	469,947	479,677
Professional, Scientific, and Technical Services	25,319	38,922	43,738
Public Administration	-	-	-
Real Estate Rental and Leasing	28,169	28,961	59,660
Retail	11,171,195	11,898,526	12,788,208
Transportation and Warehousing	146	102	92
Unclassified	182,233	233,476	186,807
Utilities	41,566	63,340	55,943
Wholesale	3,901,250	3,844,938	3,672,432
Grand Total	18,008,109	19,178,082	20,076,545
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

LONG BRANCH ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	3,972	216	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	-	-	6,163
Construction	219,349	273,746	162,569
Educational Services	-	-	-
Finance and Insurance	4,040	4,187	4,302
Health Care and Social Assistance	-	-	-
Information	-	-	-
Management of Companies and Enterprises	-	-	-
Manufacturing	403,229	423,049	499,489
Mining	-	-	-
Other Services (except Public Administration)	67,237	95,601	95,692
Professional, Scientific, and Technical Services	-	-	-
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	1,566
Retail	903,669	1,131,496	1,466,004
Transportation and Warehousing	-	-	-
Unclassified	-	-	-
Utilities	-	-	-
Wholesale	360,155	353,931	412,283
Grand Total	1,961,653	2,282,225	2,648,066
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

MILLVILLE ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ 83	\$ 80	\$ 39
Administrative and Support and Waste Management	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	44,580	34,316	35,030
Construction	-	-	-
Educational Services	-	-	-
Finance and Insurance	2,151	989	142
Health Care and Social Assistance	-	-	-
Information	41,428	45,613	46,320
Management of Companies and Enterprises	-	-	-
Manufacturing	235,944	224,126	223,743
Mining	-	-	-
Other Services (except Public Administration)	35,575	40,539	29,159
Professional, Scientific, and Technical Services	58,314	64,505	51,412
Public Administration	-	-	-
Real Estate Rental and Leasing	84	-	-
Retail	5,062,710	4,469,435	3,879,357
Transportation and Warehousing	148	169	150
Unclassified	19,391	25,321	21,266
Utilities	-	-	-
Wholesale	-	-	-
Grand Total	5,500,326	4,905,014	4,286,579

¹Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors

MOUNT HOLLY ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	-	-	-
Construction	-	-	-
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	45	36	55
Information	8,349	4,912	4,667
Management of Companies and Enterprises	-	-	-
Manufacturing	228,060	227,897	249,924
Mining	-	-	-
Other Services (except Public Administration)	38,314	38,442	44,741
Professional, Scientific, and Technical Services	-	-	-
Public Administration	41	46	11
Real Estate Rental and Leasing	128,296	110,624	95,963
Retail	1,219,834	1,073,623	1,295,433
Transportation and Warehousing	-	-	-
Unclassified	-	-	-
Utilities	-	-	-
Wholesale	-	-	-
Grand Total	1,622,939	1,455,580	1,690,794
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

NEW BRUNSWICK ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	-	3,256	7,427
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	-	-	-
Construction	61,644	74,469	104,759
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	11,946	15,656	14,330
Management of Companies and Enterprises	-	-	-
Manufacturing	43,490	57,080	52,644
Mining	-	-	-
Other Services (except Public Administration)	42,476	51,709	52,300
Professional, Scientific, and Technical Services	-	-	-
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	-
Retail	1,218,200	1,271,024	1,295,642
Transportation and Warehousing	-	-	-
Unclassified	3,160	2,801	4,635
Utilities	-	-	-
Wholesale	274,777	303,004	318,249
Grand Total	1,655,694	1,778,999	1,849,986
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

NEWARK ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ 28,851	\$ 21,339	\$ -
Administrative and Support and Waste Management	12,681	15,128	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	25,008	15,428	-
Construction	110,073	137,027	-
Educational Services	2,768	4,619	-
Finance and Insurance	2,119	2,365	-
Health Care and Social Assistance	38	52	-
Information	263,214	343,077	-
Management of Companies and Enterprises	-	-	-
Manufacturing	776,833	768,511	629
Mining	-	-	-
Other Services (except Public Administration)	289,114	315,670	-
Professional, Scientific, and Technical Services	2,620	5,964	-
Public Administration	-	-	-
Real Estate Rental and Leasing	507	364	-
Retail	7,868,724	8,027,765	18,470
Transportation and Warehousing	8,173	8,631	-
Unclassified	1,774	1,863	-
Utilities	-	-	-
Wholesale	1,605,591	1,776,141	12,354
Grand Total	10,998,089	11,443,944	31,453
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

NORTH BERGEN ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	35	24	26
Construction	66,297	29,993	12,153
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	91,837	116,184	130,392
Management of Companies and Enterprises	-	-	-
Manufacturing	394,250	410,632	446,892
Mining	-	-	-
Other Services (except Public Administration)	20,910	28,000	35,730
Professional, Scientific, and Technical Services	369	272	358
Public Administration	-	-	-
Real Estate Rental and Leasing	1,483	1,109	935
Retail	8,431,491	7,124,394	6,028,065
Transportation and Warehousing	-	-	-
Unclassified	33,450	4,618	292
Utilities	-	-	-
Wholesale	428,944	580,206	601,038
Grand Total	9,469,067	8,295,433	7,255,880
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

NORTH WILDWOOD CITY ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	8,474	7,076	5,568
Construction	31,084	34,910	32,898
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	-	-	-
Management of Companies and Enterprises	-	-	-
Manufacturing	121,209	116,925	121,586
Mining	-	-	-
Other Services (except Public Administration)	-	-	-
Professional, Scientific, and Technical Services	-	-	-
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	-
Retail	162,449	210,101	198,894
Transportation and Warehousing	-	-	-
Unclassified	-	-	-
Utilities	-	-	-
Wholesale	-	-	-
Grand Total	323,217	369,011	358,945
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

ORANGE ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	-	-	-
Construction	-	-	-
Educational Services	578	640	373
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	103,383	139,538	137,966
Management of Companies and Enterprises	-	-	-
Manufacturing	1,276	7,696	10,424
Mining	-	-	-
Other Services (except Public Administration)	7,504	10,461	8,675
Professional, Scientific, and Technical Services	-	-	-
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	-
Retail	863,042	966,974	970,520
Transportation and Warehousing	-	-	-
Unclassified	-	-	-
Utilities	-	-	-
Wholesale	574,179	887,360	1,080,860
Grand Total	1,549,961	2,012,669	2,208,818
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

PASSAIC ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ 10,464	\$ 10,049	\$ 10,528
Administrative and Support and Waste Management	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	-	-	-
Construction	70,679	31,608	32,808
Educational Services	-	-	-
Finance and Insurance	2,203	2,019	3,916
Health Care and Social Assistance	-	-	-
Information	46,284	60,431	49,942
Management of Companies and Enterprises	-	-	-
Manufacturing	33,791	63,581	81,952
Mining	-	-	-
Other Services (except Public Administration)	31,030	22,679	33,019
Professional, Scientific, and Technical Services	31,800	25,263	13,452
Public Administration	-	-	-
Real Estate Rental and Leasing	2,493	2,259	2,207
Retail	4,165,835	4,224,220	4,324,356
Transportation and Warehousing	9,879	8,413	9,323
Unclassified	11,696	7,941	3,070
Utilities	-	-	-
Wholesale	74,321	75,851	126,945
Grand Total	4,490,475	4,534,313	4,691,518
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

PATERSON ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ 165	\$ 413
Administrative and Support and Waste Management	28,389	22,173	24,360
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	-	2,121	2,366
Construction	171,424	243,987	190,497
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	157,371	261,224	343,208
Management of Companies and Enterprises	-	-	-
Manufacturing	568,632	572,520	475,807
Mining	-	-	-
Other Services (except Public Administration)	741,710	723,912	787,844
Professional, Scientific, and Technical Services	15,434	17,751	15,729
Public Administration	-	-	-
Real Estate Rental and Leasing	314	404	425
Retail	8,311,497	8,460,896	8,815,938
Transportation and Warehousing	-	-	-
Unclassified	24,825	23,818	20,374
Utilities	-	-	-
Wholesale	1,897,246	1,901,123	1,992,075
Grand Total	11,916,843	12,230,095	12,669,038
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

PEMBERTON ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	-	-	-
Agriculture, Forestry, Fishing and Hunting	1,939	2,160	1,909
Arts, Entertainment, and Recreation	-	-	-
Construction	-	-	-
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	-	-	-
Management of Companies and Enterprises	-	-	-
Manufacturing	2,937	5,838	-
Mining	-	-	-
Other Services (except Public Administration)	28,426	30,323	25,740
Professional, Scientific, and Technical Services	-	-	-
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	-
Retail	435,053	443,442	391,048
Transportation and Warehousing	-	-	-
Unclassified	-	-	-
Utilities	-	-	-
Wholesale	1,441	47,901	41,722
Grand Total	469,796	529,663	460,420
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

PERTH AMBOY ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	7,767	4,536	5,986
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	-	-	-
Construction	28,707	45,187	43,733
Educational Services	5,518	5,964	8,044
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	22,043	32,545	44,317
Management of Companies and Enterprises	-	-	-
Manufacturing	720,682	743,918	809,339
Mining	-	-	-
Other Services (except Public Administration)	11,512	11,361	13,204
Professional, Scientific, and Technical Services	-	-	-
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	-
Retail	1,414,378	1,611,988	1,502,525
Transportation and Warehousing	-	-	-
Unclassified	6,165	24,443	33,024
Utilities	-	-	-
Wholesale	225,518	225,272	197,292
Grand Total	2,442,288	2,705,214	2,657,464
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

PHILLIPSBURG ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	4	1	1
Construction	-	-	-
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	35	46	90
Information	-	-	-
Management of Companies and Enterprises	-	-	-
Manufacturing	10,876	12,777	11,407
Mining	-	-	-
Other Services (except Public Administration)	50,090	52,396	52,230
Professional, Scientific, and Technical Services	3,417	3,569	3,029
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	-
Retail	351,158	372,288	472,597
Transportation and Warehousing	-	-	-
Unclassified	-	-	-
Utilities	-	-	-
Wholesale	46,798	50,038	49,929
Grand Total	462,378	491,115	589,283
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

PLAINFIELD ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	80,717	83,572	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	-	-	-
Construction	-	-	-
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	27	2	-
Information	17,102	28,833	-
Management of Companies and Enterprises	-	-	-
Manufacturing	5,714	8,251	-
Mining	-	-	-
Other Services (except Public Administration)	33,025	40,153	-
Professional, Scientific, and Technical Services	7,745	7,623	-
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	-
Retail	578,852	745,870	-
Transportation and Warehousing	-	-	-
Unclassified	-	-	-
Utilities	-	-	-
Wholesale	562,203	520,534	-
Grand Total	1,285,386	1,434,838	-
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

PLEASANTVILLE ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	2,874	3,199	3,128
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	-	-	-
Construction	314,314	357,092	416,302
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	-	-	-
Management of Companies and Enterprises	-	-	-
Manufacturing	355,298	373,502	366,523
Mining	-	-	-
Other Services (except Public Administration)	98,408	120,061	93,504
Professional, Scientific, and Technical Services	-	-	-
Public Administration	-	-	-
Real Estate Rental and Leasing	300	39	-
Retail	4,512,351	4,095,929	3,574,678
Transportation and Warehousing	-	-	-
Unclassified	-	-	-
Utilities	-	-	-
Wholesale	1,501,827	1,455,444	1,185,339
Grand Total	6,785,373	6,405,265	5,639,473
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

ROSELLE BORO ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	-	-	-
Construction	-	-	-
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	3,238	4,852	-
Management of Companies and Enterprises	-	-	-
Manufacturing	5,062	22,633	30,586
Mining	-	-	-
Other Services (except Public Administration)	705,006	671,335	652,877
Professional, Scientific, and Technical Services	-	-	-
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	-
Retail	756,579	671,529	625,641
Transportation and Warehousing	-	-	-
Unclassified	-	-	-
Utilities	-	-	-
Wholesale	91,833	75,220	70,605
Grand Total	1,561,718	1,445,569	1,379,709
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

TRENTON ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	779	634	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	4,425	4,840	-
Construction	7,640	7,412	-
Educational Services	-	-	-
Finance and Insurance	27,786	22,659	-
Health Care and Social Assistance	6,326	4,785	-
Information	14,137	20,035	-
Management of Companies and Enterprises	-	-	-
Manufacturing	230,797	311,086	-
Mining	-	-	-
Other Services (except Public Administration)	9,892	11,307	-
Professional, Scientific, and Technical Services	-	-	-
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	-
Retail	1,070,720	958,086	-
Transportation and Warehousing	-	-	-
Unclassified	-	-	34
Utilities	-	-	-
Wholesale	1,077,586	956,880	-
Grand Total	2,450,087	2,297,725	34

¹Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors

UNION CITY ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ 354	\$ 2,271
Administrative and Support and Waste Management	10,343	9,411	8,887
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	4,246	4,728	4,804
Construction	-	-	-
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	54,165	98,067	118,468
Management of Companies and Enterprises	-	-	-
Manufacturing	-	-	-
Mining	-	-	-
Other Services (except Public Administration)	40,644	35,829	35,682
Professional, Scientific, and Technical Services	8,899	9,029	8,381
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	-
Retail	1,036,727	1,007,801	950,107
Transportation and Warehousing	-	-	-
Unclassified	8,994	10,518	10,420
Utilities	-	-	-
Wholesale	83,450	85,066	60,816
Grand Total	1,310,206	1,336,907	1,275,145
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

VINELAND ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	25,147	7,305	3,748
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	874	895	916
Construction	42,540	55,212	59,979
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	32,200	22,487	13,836
Information	177,338	196,549	187,006
Management of Companies and Enterprises	-	-	-
Manufacturing	602,129	545,744	613,794
Mining	-	-	-
Other Services (except Public Administration)	127,097	127,641	116,466
Professional, Scientific, and Technical Services	25,153	27,607	22,020
Public Administration	-	-	-
Real Estate Rental and Leasing	50,012	48,825	50,066
Retail	9,883,142	9,044,701	8,083,885
Transportation and Warehousing	-	-	-
Unclassified	4,098	4,179	3,948
Utilities	146	135	4
Wholesale	1,275,043	1,309,151	1,307,112
Grand Total	12,244,917	11,390,433	10,462,780
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

WEST NEW YORK ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	5,900	5,886	4,321
Construction	-	-	-
Educational Services	10,608	9,542	12,031
Finance and Insurance	2,592	3,624	3,147
Health Care and Social Assistance	-	-	-
Information	255,315	258,646	295,198
Management of Companies and Enterprises	-	-	-
Manufacturing	30,526	34,089	53,258
Mining	-	-	-
Other Services (except Public Administration)	21,616	15,331	14,533
Professional, Scientific, and Technical Services	-	-	-
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	-
Retail	1,043,975	1,115,095	1,109,217
Transportation and Warehousing	-	-	-
Unclassified	8,366	6,800	5,924
Utilities	-	-	-
Wholesale	615,590	601,589	609,496
Grand Total	1,994,488	2,050,603	2,107,126
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

WEST WILDWOOD BORO ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	6,952	107	-
Construction	-	-	-
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	-	-	-
Management of Companies and Enterprises	-	-	-
Manufacturing	-	-	-
Mining	-	-	-
Other Services (except Public Administration)	-	-	-
Professional, Scientific, and Technical Services	-	-	-
Public Administration	-	-	-
Real Estate Rental and Leasing	-	-	-
Retail	2,674	2,598	2,283
Transportation and Warehousing	-	-	-
Unclassified	-	-	-
Utilities	-	-	-
Wholesale	-	-	-
Grand Total	9,626	2,705	2,283
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

WILDWOOD CITY ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ 2,570	\$ 2,232	\$ 2,447
Administrative and Support and Waste Management	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	6,412	7,267	6,326
Construction	31,618	24,270	24,396
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	-	-	-
Management of Companies and Enterprises	-	-	-
Manufacturing	117,568	125,872	141,467
Mining	-	-	-
Other Services (except Public Administration)	860	64	66
Professional, Scientific, and Technical Services	22,972	24,001	25,045
Public Administration	-	-	-
Real Estate Rental and Leasing	12,234	11,192	9,493
Retail	676,421	639,253	607,366
Transportation and Warehousing	78,468	101,510	88,615
Unclassified	-	-	-
Utilities	-	-	-
Wholesale	50,839	56,115	52,781
Grand Total	999,961	991,776	958,003
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

WILDWOOD CREST BORO ¹ NAICS Industry	Sales Tax Collected		
	TY2015	TY2016	TY2017
Accommodation and Food Services	\$ 1,280	\$ 1,351	\$ 1,266
Administrative and Support and Waste Management	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	2,274	2,624	2,598
Construction	-	-	-
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	-	-	-
Management of Companies and Enterprises	-	-	-
Manufacturing	4,519	4,261	4,599
Mining	-	-	-
Other Services (except Public Administration)	-	-	831
Professional, Scientific, and Technical Services	-	-	-
Public Administration	-	-	-
Real Estate Rental and Leasing	591	-	-
Retail	26,247	23,205	14,052
Transportation and Warehousing	-	-	-
Unclassified	-	-	-
Utilities	-	-	-
Wholesale	-	-	-
Grand Total	34,911	31,441	23,345
¹ Collected at reduced Sales Tax Rate for certain retail sales made by certified vendors			

Table 45 – Atlantic City Luxury Tax Summary Table

Atlantic City Luxury Tax					
	AC Luxury Tax from Room Rentals	AC Luxury Tax Receipts from Alcoholic Beverages (3% on sales of alcoholic beverages sold by the drink.)	Total AC Luxury Tax Due from Room Rentals and Alcohol	NJ Portion of Sales and Use Tax on Room Rentals	Total AC Promotional Fee Casinos - \$2 per day All others, \$1 per day
TY2015	\$ 25,245,662	\$ 4,340,425	\$ 29,588,254	\$ 11,131,786	\$ 8,362,482
TY2016	25,732,715	4,254,570	29,987,361	11,313,050	8,180,365
TY2017	25,675,421	4,072,327	29,747,964	10,934,554	7,710,008