NJ Tax E-News 8/20/20

The following information has been posted to our website since 08/15/20:

### **COVID-19 RELATED TAX INFORMATION**

All COVID-19 related tax information (this page is updated frequently) - https://www.state.nj.us/treasury/taxation/covid19.shtml

#### **TAXATION REGIONAL INFORMATION CENTERS**

The Trenton Regional Information Center is open to the public by appointment only.

Visitors must wear a face covering and follow social distancing guidelines.

### **SALES TAX**

## **Sales Tax and Surcharges for COVID-19 Precautions**

Some businesses have begun to include a surcharge for COVID-19 precaution and prevention costs (e.g., COVID-19 Fee, Coronavirus Fee, PPE Fee, Sanitation Fee, Cleaning Fee, etc.) on customers' invoices. Determining if the surcharge to cover COVID-19 costs, such as masks, gloves, and cleaning supplies, is subject to Sales Tax depends on whether the service provided or the product sold by a business is taxable.

https://www.state.nj.us/treasury/taxation/SalesTaxSurchargesCOVID-19Precautions.shtml

## **HOMESTEAD BENEFIT**

Because the COVID-19 pandemic is anticipated to negatively impact the State economy, the New Jersey Department of the Treasury has frozen a portion of spending in order to ensure the State can meet its emergency and statutorily required obligations. Regrettably, this includes freezing funding to support the 2017 Homestead Benefit program.

# **2017 Homestead Benefit Program Information**

https://www.state.nj.us/treasury/taxation/homestead/geninf.shtml

### SENIOR FREEZE (PROPERTY TAX REIMBURSEMNT)

The unprecedented impact COVID-19 has had on the economy has forced the state to freeze funding for many worthy programs, including Senior Freeze, and prompted the extension of the budget deadline from June 30 to September 30. Therefore, funding for Senior Freeze reimbursements that typically occur during mid-summer is unavailable at this time.

## 2019 Senior Freeze (Property Tax Reimbursement) Program Information

https://www.state.nj.us/treasury/taxation/ptr/index.shtml

### **LOCAL PROPERTY TAX**

Statistical Data: Updated listings under Abstract of Ratables, Average Residential Assessment, Common Level Ranges (Chapter 123), General Tax Rates by County and Municipality, and Grantor's Listing <a href="https://www.state.nj.us/treasury/taxation/lpt/statdata.shtml">https://www.state.nj.us/treasury/taxation/lpt/statdata.shtml</a>

### **PUBLIC AUCTIONS**

Listings for current Division of Taxation Public Auctions <a href="https://www.state.nj.us/treasury/taxation/auctions.shtml">https://www.state.nj.us/treasury/taxation/auctions.shtml</a>

PLEASE DO NOT REPLY TO THIS MESSAGE.

If you have a question about any of the taxes and programs administered by the Division of Taxation, click on <a href="https://www.state.nj.us/treas/taxation/contactus">https://www.state.nj.us/treas/taxation/contactus</a> tyttaxa.shtml to send an email.

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