

From: [NJ Division of Taxation](#)

Subject: Monthly Digest – March 16, 2016

Date: Wednesday, March 16, 2016 9:50 AM

NJ Tax E-News 3/16/16

The following information has been posted to our website since 2/13/16:

ADMINISTRATIVE RULES

Listings of Proposed and Adopted Administrative Rules

<http://www.state.nj.us/treasury/taxation/regs.shtml>

TAX EXPENDITURE REPORT

State of New Jersey Tax Expenditure Report (includes FY 2015, FY 2016, and FY 2017)

<http://www.state.nj.us/treasury/taxation/pdf/taxexpenditurereport2016.pdf>

TECHNICAL ADVISORY MEMORANDUMS (TAMs)

TAM-2011-13(R) Corporation Business Tax: Add Back of Related Member Interest Expense (2/24/16)

<http://www.state.nj.us/treasury/taxation/pdf/pubs/tams/tam13.pdf>

NEW JERSEY STATE TAX NEWS

Winter 2015/2016 Issue

<http://www.state.nj.us/treasury/taxation/pdf/pubs/stn/winter15.pdf>

HOTEL/MOTEL OCCUPANCY FEE AND MUNICIPAL OCCUPANCY TAX

2016 Municipal Occupancy Tax List

<http://www.state.nj.us/treasury/taxation/munitaxlist16.shtml>

LOCAL PROPERTY TAX

Approved Courses for Continuing Education

<http://www.state.nj.us/treasury/taxation/pdf/lpt/course16.pdf>

Statistical Data: Updated listings under Abstract of Ratables, County Equalization Tables, and Grantor's Listing

<http://www.state.nj.us/treasury/taxation/lpt/statdata.shtml>

PARTNERSHIPS

Special Information Concerning 2015 Partnership Returns and Payments

<http://www.state.nj.us/treasury/taxation/2015partnership.shtml>

SALES AND USE TAX

Notice of Motor Vehicles that Qualify as Zero Emission Vehicles (ZEVs)

<http://www.state.nj.us/treasury/taxation/zevnotice.shtml>

Notice: Partial Sales Tax Exemption and Sales Tax Cap for Sales of Boats and Vessels; Grace Period for Use Tax Imposition

<http://www.state.nj.us/treasury/taxation/boatbill.shtml>

Frequently Asked Questions: Boats and Other Vessels - Partial Sales Tax Exemption (3.5% sales tax rate); \$20,000 Sales Tax Cap

<http://www.state.nj.us/treasury/taxation/faq-boatvessels.shtml>

MISCELLANEOUS

Scam Alerts

<http://www.state.nj.us/treasury/taxation/scamalert.shtml>

Did You Receive a Notice?

<http://www.state.nj.us/treasury/taxation/notice.shtml>

PUBLIC AUCTIONS

Listings for current Division of Taxation Public Auctions

<http://www.state.nj.us/treasury/taxation/auctions.shtml>

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 https://www.state.nj.us/treas/taxation/contactus_tyttaxa.shtml to send an email.

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