

STATE OF NEW JERSEY
THE DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
SALES TAX COLLECTION SCHEDULE
RATE 6.875% EFFECTIVE JANUARY 1, 2017

Amount of Sale	Tax to be Collected	Amount of Sale	Tax to be Collected
\$0.01 to \$0.07	None	\$6.04 to \$6.18	\$.42
0.08 to 0.21	\$.01	6.19 to 6.32	.43
0.22 to 0.36	.02	6.33 to 6.47	.44
0.37 to 0.50	.03	6.48 to 6.61	.45
0.51 to 0.65	.04	6.62 to 6.76	.46
0.66 to 0.79	.05	6.77 to 6.90	.47
0.80 to 0.94	.06	6.91 to 7.05	.48
0.95 to 1.09	.07	7.06 to 7.20	.49
1.10 to 1.23	.08	7.21 to 7.34	.50
1.24 to 1.38	.09	7.35 to 7.49	.51
1.39 to 1.52	.10	7.50 to 7.63	.52
1.53 to 1.67	.11	7.64 to 7.78	.53
1.68 to 1.81	.12	7.79 to 7.92	.54
1.82 to 1.96	.13	7.93 to 8.07	.55
1.97 to 2.10	.14	8.08 to 8.21	.56
2.11 to 2.25	.15	8.22 to 8.36	.57
2.26 to 2.39	.16	8.37 to 8.50	.58
2.40 to 2.54	.17	8.51 to 8.65	.59
2.55 to 2.69	.18	8.66 to 8.80	.60
2.70 to 2.83	.19	8.81 to 8.94	.61
2.84 to 2.98	.20	8.95 to 9.09	.62
2.99 to 3.12	.21	9.10 to 9.23	.63
3.13 to 3.27	.22	9.24 to 9.38	.64
3.28 to 3.41	.23	9.39 to 9.52	.65
3.42 to 3.56	.24	9.53 to 9.67	.66
3.57 to 3.70	.25	9.68 to 9.81	.67
3.71 to 3.85	.26	9.82 to 9.96	.68
3.86 to 4.00	.27	9.97 to 10.00	.69
4.01 to 4.14	.28	Over \$10	.69*
4.15 to 4.29	.29	Over \$20	1.38*
4.30 to 4.43	.30	Over \$30	2.06*
4.44 to 4.58	.31	Over \$40	2.75*
4.59 to 4.72	.32	Over \$50	3.44*
4.73 to 4.87	.33	Over \$60	4.13*
4.88 to 5.01	.34	Over \$70	4.81*
5.02 to 5.16	.35	Over \$80	5.50*
5.17 to 5.30	.36	Over \$90	6.19*
5.31 to 5.45	.37	Over \$100	6.88*
5.46 to 5.60	.38	Over \$200	13.75*
5.61 to 5.74	.39	Over \$300	20.63*
5.75 to 5.89	.40	Over \$400	27.50*
5.90 to 6.03	.41	Over \$500	34.38*

* On amounts above \$10.00, the tax shall be \$0.6875 on each full dollar of the amount of sale, plus the tax on each part of a dollar in excess of a full dollar in accordance with the above formula.

ST-75 (1-17)

STATE OF NEW JERSEY
THE DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
Combined Atlantic City Luxury Tax and
State Sales Tax Collection Schedule
Rates 3%, 3.875%, 9%, 12.875%
Effective JANUARY 1, 2017

Tax Rate 3%			
Amount of Sale	Tax to be Collected	Amount of Sale	Tax to be Collected
\$0.01 to \$0.16	None	Over \$4	.12*
.17 to .49	\$.01	Over .5	.15*
.50 to .83	.02	Over 10	.30*
.84 to 1.16	.03	Over 25	.75*
Over \$2	.06*	Over 50	1.50*
Over \$3	.09*	Over 100	3.00*

Tax Rate 3.875%			
Amount of Sale	Tax to be Collected	Amount of Sale	Tax to be Collected
\$0.01 to \$0.12	None	Over \$3	.12*
.13 to .38	\$.01	Over .4	.16*
.39 to .64	.02	Over .5	.19*
.65 to .90	.03	Over 10	.39*
.91 to 1.16	.04	Over 50	1.94*
Over \$2	.08*	Over 100	3.88*

Tax Rate 9%			
Amount of Sale	Tax to be Collected	Amount of Sale	Tax to be Collected
\$0.01 to \$0.05	None	Over \$2	.18*
.06 to .16	\$.01	Over .3	.27*
.17 to .27	.02	Over .4	.36*
.28 to .38	.03	Over .5	.45*
.39 to .49	.04	Over 10	.90*
.50 to .61	.05	Over 15	1.35*
.62 to .72	.06	Over 20	1.80*
.73 to .83	.07	Over 25	2.25*
.84 to .94	.08	Over 50	4.50*
.95 to 1.05	.09	Over 100	9.00*

Tax Rate 12.875%			
Amount of Sale	Tax to be Collected	Amount of Sale	Tax to be Collected
\$0.01 to \$0.03	None	Over \$2	.26*
.04 to .11	\$.01	Over .3	.39*
.12 to .19	.02	Over .4	.52*
.20 to .27	.03	Over .5	.64*
.28 to .34	.04	Over 10	1.29*
.35 to .42	.05	Over 15	1.93*
.43 to .50	.06	Over 20	2.58*
.51 to .58	.07	Over 25	3.22*
.59 to .66	.08	Over 30	3.86*
.67 to .73	.09	Over 35	4.51*
.74 to .81	.10	Over 40	5.15*
.82 to .89	.11	Over 45	5.79*
.90 to .97	.12	Over 50	6.44*
.98 to 1.04	.13	Over 100	12.88*

* On amounts above \$1.00, the tax shall be a multiple of the rate on each full dollar of the sale plus the tax on each part of a dollar in excess of a full dollar in accordance with the above formula.

ST-275 (1-17)