

STATE OF NEW JERSEY URBAN ENTERPRISE ZONE PROGRAM
SALES TAX BENEFITS SUMMARY

PERSONAL PROPERTY

		EXEMPTION¹ <i>ON PURCHASES, RENTALS, LEASES For All Businesses</i>	REDUCED RATE <i>ON SALES, RENTALS, LEASES² For Retailers³</i>
ADMISSIONS	ADMISSIONS, AMUSEMENTS	NO	NO
ADVERTISING MATERIALS	SALES CATALOGS, BROCHURES, PLACEMATS, FLYERS, ETC.	YES ⁴	YES
ALCOHOL	ALCOHOLIC BEVERAGES	NO	NO
BOATS	BOATS	NO	YES
BUILDING MATERIALS	BUILDING MATERIALS FOR REPAIR OR NEW CONSTRUCTION (MAY ALSO BE PURCHASED BY HIRED CONTRACTOR WITH UZ4 FORM) ⁵	YES	YES
CIGARETTES	CIGARETTES	NO	NO
CONTRACTOR EQUIPMENT	CONSTRUCTION EQUIPMENT USED BY HIRED CONTRACTOR AT BUSINESS SITE (CRANE, FORKLIFT, TOOLS, ETC.)	NO	YES
EQUIPMENT	OFFICE AND BUSINESS EQUIPMENT, SUPPLIES, TRADE FIXTURES, FURNISHINGS AND MOST TANGIBLE PERSONAL PROPERTY	YES	YES
FOOD STORES	MOST TAXABLE ITEMS INCLUDING CANDY, SODA, PET FOOD, ETC.	NO	YES
FOODS-PREPARED	RESTAURANT MEALS AND BEVERAGES, PREPARED FOODS	NO	NO
FUEL	PETROLEUM PRODUCTS GROSS RECEIPTS OR FUELS TAXES	NO	NO
HOTEL ROOMS	HOTEL ROOMS	NO	NO
TELECOMMUNICATIONS	NON-MOBILE TELECOMMUNICATIONS EQUIPMENT-SEPARATE BILLING	YES	YES
VEHICLES	CONVENTIONAL MOTOR VEHICLES, TRAILERS OR HOUSE TRAILERS	NO	NO
VEHICLES	CONVENTIONAL MOTOR VEHICLES PARTS OR SUPPLIES	NO	YES
VEHICLES	UNCONVENTIONAL MOTOR VEHICLES, E.G. FORKLIFTS	YES ⁵	YES
VEHICLES	UNCONVENTIONAL MOTOR VEHICLES PARTS OR SUPPLIES	YES	YES

NOTES

¹ PURCHASE/TRANSACTION IS FOR THE EXCLUSIVE USE OR CONSUMPTION BY THE ELIGIBLE BUSINESS AT THE ZONE LOCATION.

² COMPLETED PURCHASE/TRANSACTION IS MADE FACE-TO-FACE, EITHER BY CUSTOMER ORDERING AT SITE, PICKING UP AT SITE OR BOTH.

³ VENDOR REGULARLY EXHIBITS AND HAS AN INVENTORY OF ITEMS FOR RETAIL SALE AND IS NOT PRIMARILY A CATALOG OR MAIL ORDER BUSINESS.

⁴ USED OR SUITABLE FOR CUSTOMERS AT BUSINESS SITE.

⁵ CONTRACTORS MUST PAY SALES TAX ON PURCHASES, RENTALS AND LEASES OF EQUIPMENT USED AT SITE.

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SERVICES/FEE CHARGES

SERVICES/FEE CHARGES		EXEMPTION ¹ ON PURCHASES, RENTALS, LEASES <i>for all businesses</i>	REDUCED RATE ON SALES, RENTALS, LEASES ² <i>For Retailers³</i>
ADVERTISING	DIRECT MAIL, ADVERTISING PROCESSING SERVICES	NO	NO
CATERING SERVICES	MEALS AND BEVERAGES PREPARED BY CATERER	NO	NO
CONTRACTOR SERVICES	PAINTING, PLUMBING, LANDSCAPING, ELECTRICAL, INSTALLING CARPETING AND FLOOR COVERING, ETC	YES ¹	NO
EQUIPMENT	REPAIR OF MACHINERY OR EQUIPMENT USED AT SITE	YES ¹	NO
GENERAL SERVICES	MOST SERVICES-I.E. REPAIR, JANITORAL, MAINTENANCE, LAUNDRY	YES ¹	NO
INFORMATION	FURNISHING INFORMATION COLLECTED, COMPILED OR ANALYZED BY SELLER	YES ¹	NO
INVESTIGATION AND SECURITY	INVESTIGATION AND DETECTIVE, SECURITY GUARD AND PATROL, ARMORED CAR AND SECURITY SYSTEM SERVICES	YES ¹	NO
LIMOUSINE SERVICES	LIMOUSINE TRANSPORTATION SERVICES	NO	NO
MASSAGE, TANNING AND TATTOOING	MASSAGE, TANNING OR TATTOOING SERVICES	NO	NO
MEMBERSHIP FEES	HEALTH AND FITNESS, ATHLETIC, SPORTING OR SHOPPING CLUB MEMBERSHIP FEES	NO	NO
SAFETY DEPOSIT	SAFETY DEPOSIT BOX RENTALS	NO	NO
STORAGE	STORAGE SERVICE OR FURNISHING SPACE FOR STORAGE	NO	NO
TELECOMMUNICATIONS	REPAIRS AND MAINTENANCE OF NON-MOBILE TELECOMMUNICATIONS EQUIPMENT - SEPARATE BILLING	YES ¹	NO
TELECOMMUNICATIONS	TELECOMMUNICATIONS SERVICES (TELEPHONE, COMPUTER, FAX, BEEPER, SECURITY SERVICES)	NO	NO
UTILITIES	NATURAL GAS AND ELECTRICITY CONSUMED ON-SITE BY APPROVED MANUFACTURERS ONLY WITH AT LEAST 250 FULL-TIME EMPLOYEES	NO ¹	NO
VEHICLES	UNCONVENTIONAL MOTOR VEHICLES MAINTENANCE SERVICE	YES ¹	NO ⁴
VEHICLES	CONVENTIONAL MOTOR VEHICLE MAINTENANCE SERVICE OR PARKING FEES	NO	NO ⁴

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⁴ PARTS PURCHASED FOR SERVICING ARE EXEMPT PROVIDED FOOTNOTE #3 ABOVE IS MET AND THEY ARE ITEMIZED SEPARATELY ON THE INVOICE