## STATE OF NEW JERSEY DEPARTMENT OF THE TREASURY

# Sales and Use Tax:

Statistical Report Tax Years 2019-2022



## Office of Revenue and Economic Analysis

November 15, 2024

## I. Introduction

In 2019, the Department of the Treasury 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 fourth Sales and Use Tax Statistical Report issued by the State of New Jersey, and it covers Tax Years 2019 through 2022.

# This analysis uses information from returns filed for New Jersey's Sales and Use Tax (SUT). The sales tax rate in 2019 through 2022 was 6.625%, and the SUT imposed in Urban Enterprise Zones (UEZ) and Salem County was 3.3125%, down from the 6.875% and 3.4375% rates, respectively, from 2017 pursuant to P.L. 2016, c.57.

The analysis includes a complement of 48 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 2019 through 2022. 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 2019 to 2022 through: (1) sales receipts from retail trade, rental, or use of tangible property; (2) sales receipts of energy; (3) the sales receipts of certain purchases of tangible personal property at qualified businesses in Urban Enterprise Zones taxed; (4) receipts of alcoholic beverages sales, entertainment, and room rentals in Atlantic City, taxed at various rates; (5) receipts from tangible personal property in Cape May County; and (6) receipts from purchases of certain items bought in Salem County.

	Return	Тах Туре
(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 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 SUT data – comprising 44% of collections in Tax Year 2022. The wholesale trade sector accounted for 10% of collections, the accommodation and food services sector accounted for 10% of collections, utilities accounted for 8%.

Since retail is the largest sector, it is subdivided into three-digit NAICS for more detailed collections information. Within the retail sector in Tax Year 2022, motor vehicle and parts dealers accounted for approximately 27% of all retail SUT collections, food and beverage stores comprised roughly 15%, and building materials and garden equipment and supplies accounted for roughly 14%.

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," (<u>N.J.S.A.</u> 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.

A sales tax is generally viewed as regressive by tax policy analysts, meaning that while it is applied uniformly on the sales price of a good or service, it effectively takes a larger percentage of income from low-income earners than from high-income earners. New Jersey partially mitigates the regressive nature of the tax by exempting from the SUT most food sold as grocery items, most clothing and footwear, disposable paper products for household use, prescription drugs, and overthe-counter drugs.<sup>1</sup> In addition, the "New Jersey Urban Enterprise Zones Act," (P.L. 1983, c.303), may also reduce regressivity 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.

## **III. Results Summary**

#### Table 1 (a, b): Summary SUT Table

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

A majority of businesses in New Jersey (98%) remit SUT using the ST-50 return. As a result, the lion's share (90%) of SUT revenue is generated from businesses using this form. About 8% of SUT revenue is derived from receipts on sales of energy, and about 2% is derived from nonqualified UEZ purchases from a qualified business located in a UEZ.

New Jersey's "Sales and Use Tax Act," (<u>N.J.S.A.</u> 54:32B-1 et seq.), 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 New Jersey's sales tax rate. Thus, 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.

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

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 UEZs, Salem County, and Cape May County sales taxes resulted in less than \$200 million of revenue to the State in each year.

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

For Tax Years 2019 through 2022, the SUT tax rate for ST-50, ST-50 EN, and nonqualified UEZ purchases was 6.625%, down from 6.875% in 2017 pursuant to P.L. 2016, c.57. The table shows all SUT collections that were taxed at the rate of 6.625% broken out by industry. For Tax Year 2022, the sales tax portion reported a total of \$11.7 billion while the use tax portion reported \$456.2 million.

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 2022, the retail trade sector accounted for the highest amount of SUT collections (44%) by two-digit NAICS code. The wholesale trade sector accounted for 10% of collections, the accommodation and food services sector accounted for 10% of collections, utilities accounted for 8%. The share of collections by sector remained relatively constant over the four tax years analyzed.

#### 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 (68%), followed by natural gas (24%), and transportation (8%). The shares have remained relatively constant from Tax Years 2019 to 2022.

#### 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 Hotel and Motel Occupancy Fee.

The Accommodations and Food Sector accounted for a majority (76%) of the 2% Cape May County Tourism Tax received from Cape May County in 2022, likely due to the imposition of the tax on room rentals and food. The arts, entertainment, and recreation accounted for 12% of the Cape May County Tourism Tax and retail sector represented 9% 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 3.125% from 2019 to 2022. 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 <b>Eligible</b> for the 3.3125% Sales Tax Rate							
Books and Stationary Appliances (radios, TV's) Computer Hardware Toys Cosmetics and Toilet Goods Lumber Examples of Sales <b>Ineligible</b>	Furniture and Carpeting Business Supplies and Equipment Tobacco Products other than Cigarettes Jewelry Luggage, Handbags, and Wallets Plumbing and Electrical Supplies for the 3.3125% 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 6.625% reflects receipts of purchases from *ineligible* items. The tax collected at 3.3125% represents receipts from *eligible* tangible personal property. The retail sector accounted for most Salem SUT collections in 2022 (67%), while accommodation and food services was the second largest sector, representing 8% of collections, this was a major increase to prior years' shares.

#### Table 6: UEZ Collections by Zone

For 2022, the SUT tax rate for qualified purchases in UEZs was 3.3125%. The UEZ that collected the most SUT in 2022 was Lakewood (17% of all collections), followed by Jersey City and Paterson (9%). These shares were consistent with prior years.

#### 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 3.3125% Sales Tax rate from 2019 to 2022 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 2022 regular 6.625% rate was charged for mail order, telephone, internet, and similar transactions. Taxpayers calculate how much SUT and UEZ-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 Atlantic City 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 87% of the luxury tax in 2022, while alcoholic beverage receipts account for roughly 13% of luxury tax collections. The additional 6.625% New Jersey Sales Tax for alcoholic beverages is filed on the ST-50.

#### Note on updated data for Sales and Use Tax Statistical Report Tax Years 2018 through 2021

The prior Sales and Use Tax Statistical Report for Tax Years 2018 through 2021 displayed a small year-to-year decrease from Tax Year 2019 to Tax Year 2020. Updated data for Tax Years 2019 through 2022 now shows a small year-to-year increase as sales tax collections on the ST-50 form increased by about \$83 million (0.9%) from Tax Year 2019 to Tax Year 2020 (Table 1, page 8), while certain specific SUT categories still show significant declines due to the pandemic economic closures.

### **IV.** Results

#### Table 1a – Summary SUT Table

Sales and Use Tax Collections by Return Type (Tax Years 2019 - 2022)									
Return Type (% Rate)		Sales Tax	Collected			Use Tax Co	llected		
Return Type (% Rate)	TY2019	TY2020	TY2021	TY2022	TY2019	TY2020	TY2021	TY2022	
ST-50 (6.625%) <sup>1</sup>	\$ 8,953,874,494	\$ 9,037,113,960	\$ 10,448,220,520	\$ 10,472,529,986	\$ 444,139,569	\$ 489,625,648 \$	378,009,867 \$	415,141,466	
ST-50-EN (6.625%) <sup>12</sup>	869,356,678	845,310,073	888,282,833	997,646,736	32,034,129	33,823,721	34,413,989	33,991,914	
UEZ (6.625%) <sup>1 3</sup>	141,499,591	139,456,833	170,706,322	171,507,693	3,487,567	2,786,683	5,122,029	5,324,748	
ST-350 (Cape May 6.625%) <sup>4</sup>	16,923,413	14,499,877	22,883,471	23,902,985	57,434	36,294	101,040	487,325	
ST-450 (Salem 6.625%) ⁵	14,422,739	12,696,576	15,563,073	18,286,923	976,320	852,887	1,117,039	1,266,574	
Total (6.625%) <sup>1</sup>	\$9,996,076,916	\$10,049,077,319	\$11,545,656,218	\$11,683,874,322	\$480,695,019	\$527,125,233	\$418,763,964	\$456,212,026	
UEZ Tax (3.3125%) <sup>3</sup>	\$139,286,837	\$139,595,564	\$165,861,882	\$169,138,284					
ST-350 (Cape May 2%) ⁴	4,654,987	3,853,874	6,335,258	6,550,401					
ST-450 (Salem 3.3125%) ⁵	4,380,730	4,658,526	5,847,209	6,609,909					

<sup>1</sup>For detail, see Table 2a on page 10

<sup>2</sup>For detail, see Table 3 on Page 13

<sup>3</sup>For detail, see tables 6-45 on pages 16-55

<sup>4</sup>For detail, see table 4 on page 14

<sup>5</sup>For detail, see table 5 on page 15

#### Table 1b – Summary SUT Table

Sales and Use Tax Annual Percent Change by Return Type (Tax Years 2019 - 2022)										
Poturn Tuno (% Poto)		Sales Tax Co	llected		Use Tax Collected					
Return Type (% Rate)	TY2019	TY2020	TY2021	TY2022	TY2019	TY2020	TY2021	TY2022		
ST-50 (6.625%) <sup>1</sup>	3.0%	0.9%	15.6%	0.2%	1.3%	10.2%	-22.8%	9.8%		
ST-50-EN (6.625%) <sup>1 2</sup>	0.5%	-2.8%	5.1%	12.3%	-3.3%	5.6%	1.7%	-1.2%		
UEZ (6.625%) <sup>1 3</sup>	12.9%	-1.4%	22.4%	0.5%	-17.6%	-20.1%	83.8%	4.0%		
ST-350 (Cape May 6.625%) ⁴	-3.0%	-14.3%	57.8%	4.5%	-12.0%	-36.8%	178.4%	382.3%		
ST-450 (Salem 6.625%) ⁵	19.6%	-12.0%	22.6%	17.5%	-74.7%	-12.6%	31.0%	13.4%		
Total (6.625%) <sup>1</sup>	2.9%	0.5%	14.9%	1.2%	0.2%	9.7%	-20.6%	8.9%		
UEZ Tax (3.3125%) <sup>3</sup>	-2.6%	0.2%	18.8%	2.0%						
ST-350 (Cape May 2%) ⁴	-5.0%	-17.2%	64.4%	3.4%						
ST-450 (Salem 3.3125%) ⁵	13.7%	6.3%	25.5%	13.0%						

<sup>1</sup>For detail, see Table 2a on page 10

<sup>2</sup>For detail, see Table 3 on Page 13

<sup>3</sup>For detail, see tables 6-45 on pages 16-55

<sup>4</sup>For detail, see table 4 on page 14

<sup>5</sup>For detail, see table 5 on page 15

#### Table 2a. – SUT Collected by Industry (\$ Collected)

NAICC Industry		Sales Tax Co	llected			Use Tax Col	lected	
NAICS Industry	TY2019	TY2020	TY2021	TY2022	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	\$1,040,696,276	\$753,747,116	\$1,086,670,196	\$1,245,565,166	\$9,982,980	\$5,129,247	\$8,398,552	\$6,835,667
Administrative and Support and Waste Management	335,663,231	329,398,108	381,197,760	389,739,842	9,428,129	7,948,752	8,757,569	10,648,509
Agriculture, Forestry, Fishing and Hunting	11,739,381	12,631,154	14,457,779	14,347,032	171,176	172,469	200,239	195,607
Arts, Entertainment, and Recreation	132,462,696	78,143,630	125,895,809	147,272,548	10,567,771	2,620,226	10,116,457	11,594,843
Construction	254,051,946	232,290,690	271,738,827	301,605,165	34,299,112	31,604,963	35,326,804	41,918,917
Educational Services	15,074,720	18,926,794	19,541,903	19,618,583	1,493,751	731,184	827,809	755,314
Finance and Insurance	56,769,506	72,490,375	74,903,888	91,083,837	21,624,524	22,234,435	13,735,758	14,071,356
Health Care and Social Assistance	12,216,320	9,620,868	11,143,828	12,422,307	16,796,047	25,264,384	23,840,264	19,439,932
Information	383,025,357	369,400,880	390, 167, 015	416,590,654	25,512,340	20,001,001	29,048,516	34,885,973
Management of Companies and Enterprises	8,409,597	11,000,639	13,961,272	13,494,401	6,881,501	7,442,045	6,315,119	10,862,210
Manufacturing	336,236,457	318,994,854	371,694,295	380,796,940	58,726,121	60,368,795	68,259,955	70,404,337
Mining	8,349,218	8,459,972	10,104,706	11,418,756	473,674	412,233	301,554	407,403
Other Services (except Public Administration)	462,408,833	407,709,918	472,723,036	510,914,550	11,891,950	11,430,337	10,016,985	11,263,140
Professional, Scientific, and Technical Services	380,662,770	379,537,646	412,779,262	368,707,435	28,518,773	24,905,574	21,802,725	25,162,066
Public Administration	2,394,344	1,978,417	2,208,731	1,793,937	316,189	3,172	422	525
Real Estate Rental and Leasing	220,065,164	213,532,960	263,270,568	281,368,666	20,431,017	17,398,966	6,700,441	7,519,251
Retail	4,552,908,061	4,567,832,407	5,180,583,516	5,304,283,091	121,496,685	93,482,243	104,700,311	91,772,272
Building Material and Garden Equipment and Supplies	554,967,046	627, 799, 491	705,031,628	718,301,980	9,545,395	7,734,252	10,420,910	10,170,603
Clothing and Clothing Accessories Stores	232,828,860	209, 186, 228	275,990,422	281,598,524	6,450,454	4, 193, 742	5, 795, 915	3,908,618
Electronics and Appliance Stores	228,966,540	208,861,558	234,832,631	230, 748, 189	3,876,470	610,464	3,252,241	1,436,974
Food and Beverage Stores	667,953,461	713,630,775	754,544,079	796,093,234	8,871,460	4,379,572	7,057,866	4,074,720
Furniture and Home Furnishings Stores	287,900,948	273,021,119	330,613,270	330,072,246	5, 190, 529	1,609,911	4,295,231	1,971,429
Gasoline Stations	144,940,478	139,727,573	149,975,171	159,805,065	1,839,816	367,612	3,056,986	518,296
General Merchandise Stores	371,981,602	396, 175, 201	425,901,676	437,327,029	8,855,374	4,926,780	6,616,155	5,469,434
Health and Personal Care Stores	232, 289, 326	224, 103, 559	234, 186, 897	244,283,664	4,929,069	5,027,427	5,678,726	2,041,266
Miscellaneous Store Retailers	222,271,405	216,621,598	253,270,378	263,607,928	3,375,229	1,535,241	4,206,603	2,556,411
Motor Vehicle and Parts Dealers	1,216,055,546	1, 120, 402, 794	1,392,248,481	1,419,881,797	61,588,997	60,331,277	51,948,971	56,152,800
Nonstore Retailers	214,653,701	251, 104, 624	213,824,452	215,588,340	3,983,073	2,082,769	1,639,315	2,559,496
Sporting Goods, Hobby, Musical Instrument, and Book Stores	178,099,148	187,197,887	210, 164, 429	206,975,092	2,990,821	683,195	731,393	912,225
Transportation and Warehousing	46,220,802	40,017,073	46,688,245	44,170,941	6,987,446	9,679,487	6,145,135	8,537,105
Unclassified <sup>3</sup>	61,705,691	52,364,143	67,151,599	65,919,104	2,372,774	2,319,562	2,523,245	2,922,777
Utilities	763,520,341	744,584,385	785,826,541	887,201,502	47,255,291	48,867,484	48,020,855	50,240,425
Wholesale	911,496,207	1,426,415,291	1,542,947,441	1,175,559,866	34,177,505	36,069,592	42,175,423	36,774,398
Grand Total	\$9,996,076,916	\$10,049,077,319	\$11,545,656,218	\$11,683,874,322	\$469,404,755	\$428,086,152	\$447,214,138	\$456,212,026

<sup>1</sup>Collected under 6.625% SUT Rate

<sup>2</sup>ST-50, ST-50EN, ST-350, ST-450 UZ-50

<sup>3</sup>NAICS Code 999999 - Establishments that do not fit under any other NAICS code

#### Table 2b. – SUT Collected by Industry (% Annual Change)

		Sales Tax C	ollected			Use Tax Co	llected	
NAICS Industry	TY2019	TY2020	TY2021	TY2022	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	5.5%	-27.6%	44.2%	14.6%	10.8%	-48.6%	63.7%	-18.6%
Administrative and Support and Waste Management	1.6%	-1.9%	15.7%	2.2%	-5.3%	-15.7%	10.2%	21.6%
Agriculture, Forestry, Fishing and Hunting	13.9%	7.6%	14.5%	-0.8%	8.6%	0.8%	16.1%	-2.3%
Arts, Entertainment, and Recreation	5.2%	-41.0%	61.1%	17.0%	-18.9%	-75.2%	286.1%	14.6%
Construction	3.0%	-8.6%	17.0%	11.0%	-6.5%	-7.9%	11.8%	18.7%
Educational Services	-1.7%	25.6%	3.2%	0.4%	-11.4%	-51.1%	13.2%	-8.8%
Finance and Insurance	-8.7%	27.7%	3.3%	21.6%	-1.7%	2.8%	-38.2%	2.4%
Health Care and Social Assistance	2.0%	-21.2%	15.8%	11.5%	3.8%	50.4%	-5.6%	-18.5%
Information	-3.1%	-3.6%	5.6%	6.8%	4.0%	-21.6%	45.2%	20.1%
Management of Companies and Enterprises	-0.7%	30.8%	26.9%	-3.3%	-17.2%	8.1%	-15.1%	72.0%
Manufacturing	0.2%	-5.1%	16.5%	2.4%	-7.1%	2.8%	13.1%	3.1%
Mining	5.9%	1.3%	19.4%	13.0%	117.2%	-13.0%	-26.8%	35.1%
Other Services (except Public Administration)	2.9%	-11.8%	15.9%	8.1%	-1.2%	-3.9%	-12.4%	12.4%
Professional, Scientific, and Technical Services	1.4%	-0.3%	8.8%	-10.7%	47.0%	-12.7%	-12.5%	15.4%
Public Administration	8.1%	-17.4%	11.6%	-18.8%	63950.0%	-99.0%	-86.7%	24.4%
Real Estate Rental and Leasing	10.9%	-3.0%	23.3%	6.9%	112.6%	-14.8%	-61.5%	12.2%
Retail	1.9%	0.3%	13.4%	2.4%	-7.2%	-23.1%	12.0%	-12.3%
Building Material and Garden Equipment and Supplies	0.0%	13.1%	12.3%	1.9%	-10.9%	-19.0%	34.7%	-2.4%
Clothing and Clothing Accessories Stores	0.3%	-10.2%	31.9%	2.0%	-15.4%	-35.0%	38.2%	-32.6%
Electronics and Appliance Stores	-2.0%	-8.8%	12.4%	-1.7%	-29.8%	-84.3%	432.7%	-55.8%
Food and Beverage Stores	3.4%	6.8%	5.7%	5.5%	10.4%	-50.6%	61.2%	-42.3%
Furniture and Home Furnishings Stores	-0.1%	-5.2%	21.1%	-0.2%	-3.5%	-69.0%	166.8%	-54.1%
Gasoline Stations	0.3%	-3.6%	7.3%	6.6%	-48.8%	-80.0%	731.6%	-83.0%
General Merchandise Stores	-0.4%	6.5%	7.5%	2.7%	-6.1%	-44.4%	34.3%	-17.3%
Health and Personal Care Stores	-0.9%	-3.5%	4.5%	4.3%	-27.0%	2.0%	13.0%	-64.1%
Miscellaneous Store Retailers	-1.5%	-2.5%	16.9%	4.1%	-33.4%	-54.5%	174.0%	-39.2%
Motor Vehicle and Parts Dealers	4.3%	-7.9%	24.3%	2.0%	3.1%	-2.0%	-13.9%	8.1%
Nonstore Retailers	19.4%	17.0%	-14.8%	0.8%	-20.4%	-47.7%	-21.3%	56.1%
Sporting Goods, Hobby, Musical Instrument, and Book Stores	-7.0%	5.1%	12.3%	-1.5%	-25.8%	-77.2%	7.1%	24.7%
Transportation and Warehousing	7.6%	-13.4%	16.7%	-5.4%	-7.6%	38.5%	-36.5%	38.9%
Unclassified <sup>3</sup>	8.2%	-15.1%	28.2%	-1.8%	-2.2%	-2.2%	8.8%	15.8%
Utilities	0.1%	-2.5%	5.5%	12.9%	-14.6%	3.4%	-1.7%	4.6%
Wholesale	11.5%	56.5%	8.2%	-23.8%	-8.8%	5.5%	16.9%	-12.8%
Grand Total	2.9%	0.5%	14.9%	1.2%	-2.2%	-8.8%	4.5%	2.0%

<sup>1</sup>Collected under 6.625% SUT Rate

<sup>2</sup>ST-50, ST-50EN, ST-350, ST-450 UZ-50

<sup>3</sup>NAICS Code 999999 - Establishments that do not fit under any other NAICS code

#### Table 2c. – SUT Collected by Industry (% of Collections)

NAICS Industry		Sales Tax	Collected	l	Use Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	10.4%	7.5%	9.4%	10.7%	2.1%	1.2%	1.9%	1.5%
Administrative and Support and Waste Management	3.4%	3.3%	3.3%	3.3%	2.0%	1.9%	2.0%	2.3%
Agriculture, Forestry, Fishing and Hunting	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
Arts, Entertainment, and Recreation	1.3%	0.8%	1.1%	1.3%	2.3%	0.6%	2.3%	2.5%
Construction	2.5%	2.3%	2.4%	2.6%	7.3%	7.4%	7.9%	9.2%
Educational Services	0.2%	0.2%	0.2%	0.2%	0.3%	0.2%	0.2%	0.2%
Finance and Insurance	0.6%	0.7%	0.6%	0.8%	4.6%	5.2%	3.1%	3.1%
Health Care and Social Assistance	0.1%	0.1%	0.1%	0.1%	3.6%	5.9%	5.3%	4.3%
Information	3.8%	3.7%	3.4%	3.6%	5.4%	4.7%	6.5%	7.6%
Management of Companies and Enterprises	0.1%	0.1%	0.1%	0.1%	1.5%	1.7%	1.4%	2.4%
Manufacturing	3.4%	3.2%	3.2%	3.3%	12.5%	14.1%	15.3%	15.4%
Mining	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Other Services (except Public Administration)	4.6%	4.1%	4.1%	4.4%	2.5%	2.7%	2.2%	2.5%
Professional, Scientific, and Technical Services	3.8%	3.8%	3.6%	3.2%	6.1%	5.8%	4.9%	5.5%
Public Administration	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
Real Estate Rental and Leasing	2.2%	2.1%	2.3%	2.4%	4.4%	4.1%	1.5%	1.6%
Retail	45.5%	45.5%	44.9%	45.4%	25.9%	21.8%	23.4%	20.1%
Building Material and Garden Equipment and Supplies	12.2%	13.7%	13.6%	13.5%	7.9%	8.3%	10.0%	11.1%
Clothing and Clothing Accessories Stores	5.1%	4.6%	5.3%	5.3%	5.3%	4.5%	5.5%	4.3%
Electronics and Appliance Stores	5.0%	4.6%	4.5%	4.4%	3.2%	0.7%	3.1%	1.6%
Food and Beverage Stores	14.7%	15.6%	14.6%	15.0%	7.3%	4.7%	6.7%	4.4%
Furniture and Home Furnishings Stores	6.3%	6.0%	6.4%	6.2%	4.3%	1.7%	4.1%	2.1%
Gasoline Stations	3.2%	3.1%	2.9%	3.0%	1.5%	0.4%	2.9%	0.6%
General Merchandise Stores	8.2%	8.7%	8.2%	8.2%	7.3%	5.3%	6.3%	6.0%
Health and Personal Care Stores	5.1%	4.9%	4.5%	4.6%	4.1%	5.4%	5.4%	2.2%
Miscellaneous Store Retailers	4.9%	4.7%	4.9%	5.0%	2.8%	1.6%	4.0%	2.8%
Motor Vehicle and Parts Dealers	26.7%	24.5%	26.9%	26.8%	50.7%	64.5%	49.6%	61.2%
Nonstore Retailers	4.7%	5.5%	4.1%	4.1%	3.3%	2.2%	1.6%	2.8%
Sporting Goods, Hobby, Musical Instrument, and Book Stores	3.9%	4.1%	4.1%	3.9%	2.5%	0.7%	0.7%	1.0%
Transportation and Warehousing	0.5%	0.4%	0.4%	0.4%	1.5%	2.3%	1.4%	1.9%
Unclassified <sup>3</sup>		0.5%	0.6%	0.6%	0.5%	0.5%	0.6%	0.6%
Utilities		7.4%	6.8%	7.6%	10.1%	11.4%	10.7%	11.0%
Wholesale	9.1%	14.2%	13.4%	10.1%	7.3%	8.4%	9.4%	8.1%
Grand Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

<sup>1</sup>Collected under 6.625% SUT Rate

<sup>2</sup>ST-50, ST-50EN, ST-350, ST-450 UZ-50

<sup>3</sup>NAICS 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 2019 - 2022)									
Tax Year	Sales Tax - Energy	y Collections	Schedule	E - Energy Tax Bro	Sales Tax - Non Energy Collections					
	Sales Tax	Use Tax	Electricity	Natural Gas	Transportation	Sales Tax	Use Tax			
2019	\$862,954,757	\$594,300	\$619,671,582	\$183,203,627	\$59,786,248	\$6,401,922	\$31,439,829			
2020	838,609,293	134,098	613,179,062	179,682,296	45,453,832	6,700,779	33,689,623			
2021	881,221,116	210,487	632,568,762	193,564,243	54,577,789	7,061,717	34,203,502			
2022	989,939,342	549,052	677,446,865	234,670,094	77,529,991	7,707,394	33,442,862			

#### Table 4 – Cape May Tourism Sales Tax by Industry

			Cape May Cou	nty Sales Tax Co	llections by Indust	ry, Tax Years 20	19 - 2022¹					
		Sales Tax Collec	ted 6.625% <sup>2</sup>			Sales Tax Coll	ected 2% <sup>3</sup>			Use Tax Colle	cted <sup>2</sup>	
NAICS Industry	TY2019	TY2020	TY2021	TY2022	TY2019	TY2020	TY2021	TY2022	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	\$12,174,235	\$10,315,103	\$16,305,171	\$16,969,309	\$3,573,384	\$2,999,285	\$4,765,812	\$4,963,998	\$11,068	\$3,996	\$20,778	\$68,884
Administrative and Support and Waste Managemer	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	13,846	8,901	-	-	4,180	2,789	-	-	-	-	-	-
Arts, Entertainment, and Recreation	1,469,937	968,340	2,494,807	2,660,365	438,997	283,233	725,225	761,358	46,366	31,886	80,262	406,360
Construction	9,007	5,743	10,061	12,845	1,210	661	920	2,990	-	-	-	-
Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Finance and Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Health Care and Social Assistance	-	22	-	-	-	-	-	-	-	-	-	-
Information	-	-	-	46	-	-	-	7	-	-	-	-
Management of Companies and Enterprises	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing	62,370	73,414	109,822	89,782	18,560	22,142	32,560	27,089	-	-	-	-
Mining	-	-	-	-	-	-	-	-	-	-	-	-
Other Services (except Public Administration)	-	-	-	-	-	-	-	-	-	-	-	-
Professional, Scientific, and Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Public Administration	-	-	-	-	-	-	-	-	-	-	-	-
Real Estate Rental and Leasing	457,379	427,770	634,895	690,958	136,916	123,681	189,060	204,494	-	291	-	12,081
Retail	2,632,220	2,616,617	3,226,413	3,369,410	450,370	396,795	591,619	557,611	-	121	-	-
Transportation and Warehousing	2,399	1,476	7,700	4,663	572	386	1,504	974	-	-	-	-
Unclasified	99,833	82,491	94,602	105,605	30,138	24,903	28,559	31,881	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-
Wholesale	2,187	-	-	-	660	-	-	-	-	-	-	-
Grand Total	\$ 16,923,413	\$ 14,499,877 \$	5 22,883,471	\$ 23,902,985	\$ 4,654,987 \$	3,853,874	\$ 6,335,258 \$	6,550,401	\$ 57,434 \$	36,294 \$	101,040 \$	487,325

<sup>2</sup> Tax Collected at 6.625% <sup>3</sup>Tax Collected at Cape May Tourism Rate of 2%

#### Table 5 – Salem County Sales Tax by Industry

			Salem C	County Sales Tax Col	lections by Industry, Ta	ax Years 2019 - 2022 <sup>1</sup>						
NAICS Industry		Sales Tax Collec	ted 6.625% <sup>2</sup>			Sales Tax Collect	ed 3.3125%3		Use Tax Collected <sup>2</sup>			
NAICS Industry	TY2019	TY2020	TY2021	TY2022	TY2019	TY2020	TY2021	TY2022	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	\$2,441,195	\$1,720,994	\$2,489,519	\$4,815,890	\$82,312	\$123,997	\$95,131	\$553,186	\$3,242	\$2,314	\$5,852	\$128,078
Administrative and Support and Waste Management	666,622	692,020	863,992	1,003,035	246,036	232,332	326,235	328,164	2,614	2,732	4,869	22,963
Agriculture, Forestry, Fishing and Hunting	263,278	222,982	320,112	305,370	57,607	81,043	81,508	110,685	6,466	7,189	4,884	5,612
Arts, Entertainment, and Recreation	360,577	227,419	380,543	460,231	20,716	30,599	30,973	36,955	6,252	6,801	10,204	8,983
Construction	379,029	410,371	556,397	673,812	97,155	141,204	163,067	137,719	53,320	55,141	49,409	83,423
Educational Services	1	28	15	160		-	-				-	-
Finance and Insurance	171	1,364	1,437	1,304	2,568	2,020	1,682	1,791	22,877	19,096	24,685	20,768
Health Care and Social Assistance	6,708	3,149	5,916	9,334	8,028	5,209	5,133	5,389	7,584	1,203	775	1,749
Information	5,447	4,074	6,707	20,382	18,761	22,620	24,590	13,807	-	5,541	-	-
Management of Companies and Enterprises	-	-	-	35	-	-	-	-	-	-	-	-
Manufacturing	608,063	507,671	683,733	683,789	161,860	188,899	201,094	216,864	393,028	325,019	393,152	579,481
Mining		-		174		-	-				-	-
Other Services (except Public Administration)	865,299	827,612	1,045,756	1,112,966	207,172	199,312	228,316	266,620	8,188	16,315	11,432	6,453
Professional, Scientific, and Technical Services	113,315	147,430	129,709	160,804	36,795	36,675	34,468	35,455	7,684	2,896	701	2,482
Public Administration	-	-	7,371	11,685	-	-	-	-	-	-	-	-
Real Estate Rental and Leasing	182,008	148,021	251,762	251,376	3,845	15,051	2,884	757	1,486	4,903	2,376	19,707
Retail	8,035,974	7,259,486	8,146,716	8,070,411	3,129,662	3,204,293	4,206,795	4,440,072	227,527	183,526	162,465	244,456
Transportation and Warehousing	86,261	89,206	106,373	89,271	33,376	32,213	32,409	42,814	71,709	60,625	31,454	40,657
Unclasified	211,506	266,677	287,594	312,833	14,469	10,026	6,905	12,621	59	548	724	1,414
Utilities	3,282	3,281	529	3,777	1,163	1,155	-		49	51	459	-
Wholesale	194,003	164,792	278,893	300,285	259,204	331,878	406,019	407,010	164,234	158,988	413,597	100,346
Grand Total	\$14,422,739	\$12,696,576	\$15,563,073	\$18,286,923	\$4,380,730	\$4,658,526	\$5,847,209	\$6,609,909	\$976,320	\$852,887	\$1,117,039	\$1,266,574
'ST-450 Return Data												
<sup>2</sup> Tax collected at 6.625% New Jersey Sales Tax Rate for sales inelligible for Salem County rec	duced rate											

\*Tax collected at 6.625% New Jersey Sales Tax Rate for sales inelligible for Salem ( \*Tax collected for eligible sales at reduced 3.3125% Salem County Sales Tax Rate

#### Table 6: UEZ Collections by Zone

Urban Enterprise Zone	TY2019	TY2020	TY2021	TY2022
ASBURY PARK	\$1,931,450	\$1,973,681	\$2,603,093	\$2,655,895
BAYONNE	3,333,352	3,072,096	4,167,407	4,371,362
BRIDGETON	531,309	570,786	641,856	658,577
CAMDEN	1,801,285	1,988,044	2,525,093	2,636,586
CARTERET	2,430,968	1,912,262	2,909,628	2,992,625
EAST ORANGE	3,147,171	3,753,983	3,510,484	3,857,737
ELIZABETH	13,205,265	10,563,483	12,813,730	12,319,762
GLOUCESTER CITY	2,156,584	2,994,058	3,529,983	3,555,281
GUTTENBERG	60,029	52,201	59,189	55,776
HILLSIDE	2,162,685	1,450,266	2,884,920	2,959,574
IRVINGTON	1,462,752	1,275,724	1,157,778	1,358,614
JERSEY CITY	14,389,656	13,557,953	15,587,036	15,632,361
KEARNY	2,964,474	2,701,868	3,189,527	3,517,900
LAKEWOOD	19,546,982	20,354,085	26,497,355	29,367,804
LONG BRANCH	2,643,569	2,692,129	3,029,586	2,963,885
MILLVILLE	3,775,917	4,081,394	4,460,170	4,257,356
MOUNT HOLLY	1,393,852	1,411,335	2,081,273	1,900,037
NEW BRUNSWICK	1,628,527	1,454,556	1,632,442	1,473,317
NEWARK	8,354,697	8,594,967	9,951,072	9,922,511
NORTH BERGEN	7,019,734	7,682,776	8,240,980	7,910,015
NORTH WILDWOOD CITY	311,344	376,756	430,341	435,170
ORANGE	1,981,927	1,570,769	1,532,225	1,468,205
PASSAIC	4,309,219	4,844,393	5,458,479	5,550,989
PATERSON	12,465,811	13,453,729	15,451,019	15,207,902
PEMBERTON	377,763	458,883	544,510	549,957
PERTH AMBOY	2,800,165	2,608,168	2,948,198	2,937,131
PHILLIPSBURG	563,888	689,012	1,083,908	998,225
PLAINFIELD	1,466,514	1,362,885	1,726,879	1,701,538
PLEASANTVILLE	5,248,334	5,752,907	6,350,029	6,941,781
ROSELLE BORO	1,142,176	1,128,895	1,370,675	1,316,394
TRENTON	2,103,714	2,421,104	3,034,445	3,021,114
UNION CITY	1,211,075	1,278,657	1,470,325	1,351,663
VINELAND	8,669,932	8,784,731	9,612,627	9,931,005
WEST NEW YORK	1,870,264	1,790,566	2,159,819	2,098,351
WEST WILDWOOD BORO	3,547	3,785	4,112	4,700
WILDWOOD CITY	801,115	913,281	1,189,769	1,207,008
WILDWOOD CREST BORO	19,789	19,397	21,918	50,176
Grand Total	\$139,286,837	\$139,595,564	\$165,861,882	\$169,138,284

Tables 7-44 – UEZ Collections	s by Industry and Zone
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UEZ Sales Tax Collected by Industry (All Zones) <sup>1</sup> Tax Years 2019 - 2022					
NAICS Industry		Sales Tax	Collected		
	TY2019	TY2020	TY2021	TY2022	
Accommodation and Food Services	\$244,732	\$302,839	\$428,500	\$551,666	
Administrative and Support and Waste Management	246,994	162,595	158,955	149,687	
Agriculture, Forestry, Fishing and Hunting	1,746	2,209	2,370	1,217	
Arts, Entertainment, and Recreation	368,000	184,705	322,745	357,169	
Construction	2,223,006	2,370,162	2,768,191	2,886,296	
Educational Services	13,818	17,301	49,364	60,578	
Finance and Insurance	35,512	53,324	60,046	68,290	
Health Care and Social Assistance	88,593	65,613	29,251	29,180	
Information	3,199,619	2,645,302	3,163,179	3,243,978	
Manufacturing	8,064,833	7,971,890	8,897,622	10,198,255	
Mining	5,313	10,940	23,089	74,636	
Other Services (except Public Administration)	3,232,682	3,217,886	4,260,483	4,123,738	
Professional, Scientific, and Technical Services	343,280	248,798	318,185	315,417	
Public Administration	32	6	4	7	
Real Estate Rental and Leasing	266,048	299,082	463,377	576,717	
Retail	97,146,866	98,624,009	117,026,382	115,726,182	
Transportation and Warehousing	47,112	35,228	39,598	38,663	
Unclasified	289,670	354,557	471,292	389,391	
Utilities	59,076	89,905	122,171	135,858	
Wholesale	23,409,904	22,939,213	27,257,079	30,211,359	
Grand Total	\$139,286,837	\$139,595,564	\$165,861,882	\$169,138,284	

ASBURY PARK <sup>1</sup>	Sales Tax Collected				
NAICS Industry	TY2019	TY2020	TY2021	TY2022	
Accommodation and Food Services	\$5,910	\$6,362	\$6,930	\$9,473	
Administrative and Support and Waste Management	7,567	5,004	10,100	9,743	
Agriculture, Forestry, Fishing and Hunting	-	-	-	-	
Arts, Entertainment, and Recreation	496	292	844	834	
Construction	-	-	-	-	
Educational Services	-	-	-	-	
Finance and Insurance	-	-	-	-	
Health Care and Social Assistance	1,958	509	1,055	1,845	
Information	-	-	-	-	
Management of Companies and Enterprises	-	-	-	-	
Manufacturing	68	4	-	-	
Mining	-	-	-	-	
Other Services (except Public Administration)	6,799	5,949	7,376	9,537	
Professional, Scientific, and Technical Services	15,051	18,915	32,798	37,503	
Public Administration	-	-	-	-	
Real Estate Rental and Leasing	-	-	-	-	
Retail	1,283,467	1,393,581	1,933,281	1,752,074	
Transportation and Warehousing	-	-	-	-	
Unclassified	14,851	8,822	17,621	19,494	
Utilities	-	-	-	-	
Wholesale	595,284	534,242	593,088	815,391	
Grand Total	\$ 1,931,450	\$ 1,973,681	\$ 2,603,093	\$ 2,655,895	

BAYONNE <sup>1</sup>	Sales Tax Collected							
NAICS Industry	TY2	019		TY2020		TY2021		TY2022
Accommodation and Food Services		-		-		-		-
Administrative and Support and Waste Management		-		-		-		-
Agriculture, Forestry, Fishing and Hunting		-		-		-		-
Arts, Entertainment, and Recreation	\$	2,198	\$	1,745	\$	2,142	\$	2,250
Construction		-		-		-		-
Educational Services		-		-		-		-
Finance and Insurance		-		-		-		-
Health Care and Social Assistance		-		-		-		-
Information		102,527		99,431		102,179		103,100
Management of Companies and Enterprises		-		-		-		-
Manufacturing		105,767		123,987		147,826		152,469
Mining		-		-		-		-
Other Services (except Public Administration)		54,931		53,837		59,736		62,340
Professional, Scientific, and Technical Services		14,094		14,703		13,160		13,700
Public Administration		-		-		-		-
Real Estate Rental and Leasing		611		327		284		543
Retail	3,0	012,034		2,729,740		3,802,159		3,975,715
Transportation and Warehousing		-		-		-		-
Unclassified		27,575		24,242		29,341		36,789
Utilities		-		-		-		-
Wholesale		13,615		24,085		10,581		24,456
Grand Total	\$ 3,3	333,352	\$	3,072,096	\$	4,167,407	\$	4,371,362

BRIDGETON <sup>1</sup>	Sales Tax Collected				
NAICS Industry	TY2019	TY2020	TY2021	TY2022	
Accommodation and Food Services	-	-	-	-	
Administrative and Support and Waste Management	-	-	-	-	
Agriculture, Forestry, Fishing and Hunting	-	-	-	-	
Arts, Entertainment, and Recreation	-	-	-	-	
Construction	\$26,701	\$23,693	\$32,969	\$36,616	
Educational Services	-	-	-	-	
Finance and Insurance	-	-	-	-	
Health Care and Social Assistance	-	-	-	-	
Information	-	-	-	-	
Management of Companies and Enterprises	-	-	-	-	
Manufacturing	59,664	59,298	70,773	67,445	
Mining	-	-	-	-	
Other Services (except Public Administration)	17,949	22,628	24,481	25,507	
Professional, Scientific, and Technical Services	-	-	-	-	
Public Administration	-	-	-	-	
Real Estate Rental and Leasing	-	-	-	-	
Retail	426,995	465,168	513,634	529,008	
Transportation and Warehousing	-	-	-	-	
Unclassified	-	-	-	-	
Utilities	-	-	-	-	
Wholesale	-	-	-	-	
Grand Total	\$ 531,309	\$ 570,786	\$ 641,856	\$ 658,577	

CAMDEN <sup>1</sup>	Sales Tax Collected				
NAICS Industry	TY2019	TY2020	TY2021	TY2022	
Accommodation and Food Services	-	-	-	-	
Administrative and Support and Waste Management	-	-	-	-	
Agriculture, Forestry, Fishing and Hunting	-	-	-	-	
Arts, Entertainment, and Recreation	\$126,401	\$65,128	\$165,876	\$161,206	
Construction	1,339	184	102	224	
Educational Services	-	-	-	-	
Finance and Insurance	-	-	-	-	
Health Care and Social Assistance	22,290	13,711	12,285	16,836	
Information	-	-	-	-	
Management of Companies and Enterprises	-	-	-	-	
Manufacturing	24,330	19,552	23,270	13,385	
Mining	-	-	-	-	
Other Services (except Public Administration)	8,312	1,618	750	984	
Professional, Scientific, and Technical Services	8,057	8,953	8,869	8,354	
Public Administration	-	-	-	-	
Real Estate Rental and Leasing	-	-	160	1,123	
Retail	985,719	1,181,921	1,532,575	1,677,173	
Transportation and Warehousing	-	-	-	-	
Unclassified	-	-	-	-	
Utilities	-	-	-	-	
Wholesale	624,838	696,978	781,206	757,301	
Grand Total	\$ 1,801,285	\$ 1,988,044	\$ 2,525,093	\$ 2,636,586	

CARTERET <sup>1</sup>	Sales Tax Collected				
NAICS Industry	TY2019	TY2020	TY2021	TY2022	
Accommodation and Food Services	-	-	-	-	
Administrative and Support and Waste Management	-	-	-	-	
Agriculture, Forestry, Fishing and Hunting	-	-	-	-	
Arts, Entertainment, and Recreation	-	-	-	-	
Construction	\$814	\$828	\$934	\$916	
Educational Services	-	-	-	-	
Finance and Insurance	-	-	-	-	
Health Care and Social Assistance	-	-	-	-	
Information	-	-	-	-	
Management of Companies and Enterprises	-	-	-	-	
Manufacturing	-	-	-	-	
Mining	-	-	-	-	
Other Services (except Public Administration)	4,602	6,473	6,844	-	
Professional, Scientific, and Technical Services	-	-	-	-	
Public Administration	-	-	-	-	
Real Estate Rental and Leasing	-	-	-	-	
Retail	1,855,299	1,506,349	2,627,921	2,458,325	
Transportation and Warehousing	-	-	-	-	
Unclassified	-	-	-	-	
Utilities	-	-	-	-	
Wholesale	570,253	398,612	273,929	533,384	
Grand Total	\$ 2,430,968	\$ 1,912,262	\$ 2,909,628	\$ 2,992,625	

EAST ORANGE <sup>1</sup>	Sales Tax Collected				
NAICS Industry	TY2019	TY2020	TY2021	TY2022	
Accommodation and Food Services	-	-	-	-	
Administrative and Support and Waste Management	\$37,237	\$35,315	\$23,175	\$2 <i>,</i> 496	
Agriculture, Forestry, Fishing and Hunting	-	-	-	-	
Arts, Entertainment, and Recreation	-	-	-	-	
Construction	33,213	27,958	7,640	3,076	
Educational Services	-	-	-	-	
Finance and Insurance	-	-	-	-	
Health Care and Social Assistance	-	-	-	-	
Information	57,056	68,220	91,467	87,252	
Management of Companies and Enterprises	-	-	-	-	
Manufacturing	176,827	145,707	116,503	237,056	
Mining	-	-	-	-	
Other Services (except Public Administration)	17,263	27,814	31,892	28,032	
Professional, Scientific, and Technical Services	-	-	-	-	
Public Administration	-	-	-	-	
Real Estate Rental and Leasing	-	-	-	-	
Retail	2,181,448	3,030,433	2,897,112	3,113,895	
Transportation and Warehousing	-	-	-	-	
Unclassified	22,245	5,155	-	-	
Utilities	-	-	-	-	
Wholesale	621,881	413,381	342,695	385,930	
Grand Total	\$ 3,147,171	\$ 3,753,983	\$ 3,510,484	\$ 3,857,737	

ELIZABETH <sup>1</sup>	Sales Tax Collected				
NAICS Industry	TY2019	TY2020	TY2021	TY2022	
Accommodation and Food Services	-	-	-	-	
Administrative and Support and Waste Management	\$29 <i>,</i> 848	\$28,941	\$32,473	\$34,698	
Agriculture, Forestry, Fishing and Hunting	-	-	-	-	
Arts, Entertainment, and Recreation	76,553	47,311	93,824	114,775	
Construction	122,559	141,380	110,569	83,892	
Educational Services	-	8,565	38,514	47,965	
Finance and Insurance	-	-	-	-	
Health Care and Social Assistance	-	-	-	-	
Information	466,509	314,544	432,573	444,393	
Management of Companies and Enterprises	-	-	-	-	
Manufacturing	394,933	183,716	291,693	275,397	
Mining	-	-	-	-	
Other Services (except Public Administration)	210,417	171,111	200,346	205,747	
Professional, Scientific, and Technical Services	1,950	1,461	2,969	714	
Public Administration	-	-	-	-	
Real Estate Rental and Leasing	9 <i>,</i> 435	3,793	12,941	5,148	
Retail	11,323,894	9,009,703	10,822,860	10,944,151	
Transportation and Warehousing	-	-	-	-	
Unclassified	-	-	-	-	
Utilities	-	-	-	-	
Wholesale	569,168	652,957	774,969	162,880	
Grand Total	\$ 13,205,265	\$ 10,563,483	\$ 12,813,730	\$ 12,319,762	

GLOUCESTER CITY <sup>1</sup>	Sales Tax Collected				
NAICS Industry	TY2019	TY2020	TY2021	TY2022	
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	-	-	-	-	
Public Administration	-	-	-	-	
Real Estate Rental and Leasing	-	-	-	-	
Retail	\$2,101,223	\$2,903,970	\$3,417,334	\$3,446,776	
Transportation and Warehousing	-	-	-	-	
Unclassified	1,606	740	204	-	
Utilities	-	-	-	-	
Wholesale	53,755	89,348	112,446	108,505	
Grand Total	\$ 2,156,584	\$ 2,994,058	\$ 3,529,983	\$ 3,555,281	

GUTTENBERG <sup>1</sup>	Sales Tax Collected				
NAICS Industry	TY2019	TY2020	TY2021	TY2022	
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 <i>,</i> 074	\$3 <i>,</i> 992	\$3 <i>,</i> 637	\$4,262	
Public Administration	-	-	-	-	
Real Estate Rental and Leasing	-	-	-	-	
Retail	54,955	48,209	55,552	51,514	
Transportation and Warehousing	-	-	-	-	
Unclassified	-	-	-	-	
Utilities	-	-	-	-	
Wholesale	-	-	-	-	
Grand Total	\$ 60,029	\$ 52,201	\$ 59,189	\$ 55,776	

HILLSIDE <sup>1</sup>	Sales Tax Collected				
NAICS Industry	TY2019	TY2020	TY2021	TY2022	
Accommodation and Food Services	-	-	-	-	
Administrative and Support and Waste Management	-	-	-	-	
Agriculture, Forestry, Fishing and Hunting	-	-	-	-	
Arts, Entertainment, and Recreation	-	-	-	-	
Construction	\$12	\$502	-	-	
Educational Services	-	-	-	-	
Finance and Insurance	-	-	-	-	
Health Care and Social Assistance	-	-	-	-	
Information	64,591	62,744	\$82,622	\$64,070	
Management of Companies and Enterprises	-	-	-	-	
Manufacturing	153,158	97,395	190,531	306,793	
Mining	-	-	-	-	
Other Services (except Public Administration)	84,178	75,564	88,347	71,301	
Professional, Scientific, and Technical Services	-	-	-	-	
Public Administration	-	-	-	-	
Real Estate Rental and Leasing	-	-	-	-	
Retail	1,269,319	915,981	2,119,662	1,696,662	
Transportation and Warehousing	-	-	-	-	
Unclassified	-	-	-	-	
Utilities	-	-	-	-	
Wholesale	591,427	298,080	403,758	820,748	
Grand Total	\$ 2,162,685	\$ 1,450,266	\$ 2,884,920	\$ 2,959,574	

IRVINGTON <sup>1</sup>	Sales Tax Collected				
NAICS Industry	TY2019	TY2020	TY2021	TY2022	
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	\$2	-	-	-	
Information	111,400	\$96,110	\$98,104	\$120,508	
Management of Companies and Enterprises	-	-	-	-	
Manufacturing	39,378	35,390	15,863	9,077	
Mining	-	-	-	-	
Other Services (except Public Administration)	14,316	4,287	5,530	5,576	
Professional, Scientific, and Technical Services	-	-	-	-	
Public Administration	-	-	-	-	
Real Estate Rental and Leasing	-	-	-	-	
Retail	1,289,977	1,139,937	1,038,281	1,214,524	
Transportation and Warehousing	-	-	-	-	
Unclassified	-	-	-	-	
Utilities	-	-	-	-	
Wholesale	7,679	-	-	8,930	
Grand Total	\$ 1,462,752	\$ 1,275,724	\$ 1,157,778	\$ 1,358,614	

JERSEY CITY <sup>1</sup>	Sales Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	\$1,146	\$820	\$36 <i>,</i> 883	\$28,696
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	5,662	3,038	4,096	3,800
Construction	43,167	49,072	60,534	63,786
Educational Services	-	-	-	-
Finance and Insurance	17,299	25,882	23,820	25,492
Health Care and Social Assistance	-	-	-	-
Information	502,941	385,133	446,370	431,930
Management of Companies and Enterprises	-	-	-	-
Manufacturing	136,246	136,873	165,436	166,315
Mining	-	-	-	-
Other Services (except Public Administration)	121,519	121,476	152,236	146,765
Professional, Scientific, and Technical Services	16,617	736	178	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	82,728	91,518	107,565	104,890
Retail	12,227,109	11,601,329	13,277,435	13,102,268
Transportation and Warehousing	5,803	7,041	7,589	8,536
Unclassified	25,061	32,043	50,716	50,986
Utilities	-	-	-	-
Wholesale	1,204,359	1,102,993	1,254,179	1,498,895
Grand Total	\$ 14,389,656	\$ 13,557,953	\$ 15,587,036	\$ 15,632,361

KEARNY <sup>1</sup>	Sales Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	\$7,955	\$11,269	\$12,044	\$13,482
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	39,217	32,212	21,455	-
Management of Companies and Enterprises	-	-	-	-
Manufacturing	1,011,092	987,951	1,154,677	1,281,720
Mining	-	-	-	-
Other Services (except Public Administration)	107,122	111,533	171,995	197,185
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	1,515,467	1,459,161	1,752,745	1,915,979
Transportation and Warehousing	-	-	-	-
Unclassified	1,185	740	-	-
Utilities	-	-	-	-
Wholesale	282,435	99,002	76,611	109,535
Grand Total	\$ 2,964,474	\$ 2,701,868	\$ 3,189,527	\$ 3,517,900

LAKEWOOD <sup>1</sup>	Sales Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	\$142,254	\$159,777	\$197,037	\$240,509
Administrative and Support and Waste Management	5,767	5 <i>,</i> 063	5 <i>,</i> 869	14,945
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	51,902	17,892	752	1,587
Construction	377,542	305,579	376,141	512,778
Educational Services	-	-	-	-
Finance and Insurance	1,641	1,561	1,774	1,323
Health Care and Social Assistance	41,661	41,044	212	249
Information	-	-	-	-
Management of Companies and Enterprises	-	-	-	-
Manufacturing	1,604,485	1,788,794	2,050,025	2,381,424
Mining	-	-	-	-
Other Services (except Public Administration)	516,625	533,972	685,766	703,073
Professional, Scientific, and Technical Services	45,396	38,173	68,014	99,109
Public Administration	-	-	-	-
Real Estate Rental and Leasing	30,666	35,638	93,362	158,638
Retail	12,734,776	13,419,480	18,491,034	20,555,286
Transportation and Warehousing	57	59	89	65
Unclassified	114,346	190,541	267,455	206,308
Utilities	59,011	88,842	121,125	135,149
Wholesale	3,820,854	3,727,672	4,138,700	4,357,361
Grand Total	\$ 19,546,982	\$ 20,354,085	\$ 26,497,355	\$ 29,367,804

LONG BRANCH <sup>1</sup>	Sales Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	\$10,424	\$5,894	\$7 <i>,</i> 866	\$9 <i>,</i> 695
Construction	126,477	187,379	146,429	21,239
Educational Services	-	-	-	-
Finance and Insurance	4,389	4,408	5,691	4,760
Health Care and Social Assistance	-	-	-	-
Information	-	-	-	-
Management of Companies and Enterprises	-	-	-	-
Manufacturing	45,254	47,037	33,349	37,302
Mining	-	-	-	-
Other Services (except Public Administration)	60,526	61,615	72,515	58,613
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	2,467	2,768	3,851
Retail	1,892,196	2,024,801	2,381,090	2,369,882
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	504,303	358,528	379,878	458,544
Grand Total	\$ 2,643,569	\$ 2,692,129	\$ 3,029,586	\$ 2,963,885

MILLVILLE <sup>1</sup>	Sales Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	\$24	\$30	\$64	\$173
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	34,449	13,784	19,436	33,413
Construction	-	-	-	-
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	60,369	61,960	64,820	66,917
Management of Companies and Enterprises	-	-	-	-
Manufacturing	187,912	208,513	298,541	296,637
Mining	-	-	-	-
Other Services (except Public Administration)	24,748	17,553	22,213	16,224
Professional, Scientific, and Technical Services	31,408	56,473	54,452	49,098
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	3,418,801	3,718,272	3,989,484	3,781,970
Transportation and Warehousing	-	-	-	-
Unclassified	18,206	4,809	11,159	12,924
Utilities	-	-	-	-
Wholesale	-	-	-	-
Grand Total	\$ 3,775,917	\$ 4,081,394	\$ 4,460,170 \$	4,257,356

MOUNT HOLLY <sup>1</sup>	Sales Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022
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	\$86	\$49	\$55	\$62
Information	8,610	6,010	6,241	5,722
Management of Companies and Enterprises	-	-	-	-
Manufacturing	258,243	261,404	354,582	413,794
Mining	-	-	-	-
Other Services (except Public Administration)	45,122	39,619	48,174	51,760
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	32	6	4	7
Real Estate Rental and Leasing	36,023	44,125	60,567	72,947
Retail	1,045,652	1,060,114	1,611,650	1,354,331
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	1,415
Utilities	-	-	-	-
Wholesale	84	8	-	-
Grand Total	\$ 1,393,852	\$ 1,411,335	\$ 2,081,273	\$ 1,900,037

NEW BRUNSWICK <sup>1</sup>	Sales Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	-	-	-	-
Construction	\$18,043	-	\$1,329	\$994
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	11,808	\$4,721	-	-
Management of Companies and Enterprises	-	-	-	-
Manufacturing	37,622	44,152	46,634	55,684
Mining	-	-	-	-
Other Services (except Public Administration)	50,638	51,151	58,888	38,099
Professional, Scientific, and Technical Services	123	32	76	60
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	1,166,776	939,372	956,772	929,315
Transportation and Warehousing	-	-	-	-
Unclassified	5,668	6,136	5,724	6,597
Utilities	-	-	-	-
Wholesale	337,850	408,992	563,019	442,569
Grand Total	\$ 1,628,527	\$ 1,454,556	\$ 1,632,442	\$ 1,473,317

NEWARK <sup>1</sup>	Sales Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	\$13,829	\$18,125	\$29,650	\$40,583
Administrative and Support and Waste Management	5,184	9,831	11,803	9,972
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	6,189	4,359	-	-
Construction	191,469	190,561	262,771	272,194
Educational Services	3,469	1,797	3,094	3,286
Finance and Insurance	1,150	736	911	987
Health Care and Social Assistance	6	-	-	-
Information	277,434	253,792	242,432	272,198
Management of Companies and Enterprises	-	-	-	-
Manufacturing	586,656	626,865	702,100	770,546
Mining	-	-	-	-
Other Services (except Public Administration)	229,167	227,010	293,463	341,120
Professional, Scientific, and Technical Services	6,286	4,481	14,478	17,152
Public Administration	-	-	-	-
Real Estate Rental and Leasing	33,365	40,979	45,963	51,151
Retail	5,310,887	5,653,648	6,429,693	6,313,334
Transportation and Warehousing	2,459	3,954	3,595	4,601
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	1,687,147	1,558,830	1,911,117	1,825,388
Grand Total	\$ 8,354,697	\$ 8,594,967	\$ 9,951,072	\$ 9,922,511
NORTH BERGEN <sup>1</sup>	Sales Tax Collected			
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NAICS Industry	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	\$1,676	\$2,018	\$582	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	-	-	-	-
Construction	11,782	8,048	14,034	\$20,627
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	135,034	133,266	152,075	141,507
Management of Companies and Enterprises	-	-	-	-
Manufacturing	491,623	637,696	708,048	734,502
Mining	-	-	-	-
Other Services (except Public Administration)	33,198	36,251	39,620	12,795
Professional, Scientific, and Technical Services	83,210	6,447	234	361
Public Administration	-	-	-	-
Real Estate Rental and Leasing	870	618	714	641
Retail	5,737,056	6,450,217	6,812,511	6,493,049
Transportation and Warehousing	-	-	-	-
Unclassified	847	206	484	725
Utilities	-	-	-	-
Wholesale	524,438	408,010	512,681	505,808
Grand Total	\$ 7,019,734	\$ 7,682,776	\$ 8,240,980	\$ 7,910,015

NORTH WILDWOOD CITY <sup>1</sup>	Sales Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	\$2,918	\$319	\$1,558	\$5,522
Construction	-	-	-	-
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	-	-	-	-
Management of Companies and Enterprises	-	-	-	-
Manufacturing	154,314	163,422	205,757	236,494
Mining	-	-	-	-
Other Services (except Public Administration)	-	-	-	-
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	154,112	213,015	223,025	193,154
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	-	-	-	-
Grand Total	\$ 311,344	\$ 376,756	\$ 430,341 \$	\$ 435,170

ORANGE <sup>1</sup>	Sales Tax Collected				
NAICS Industry	TY2019	TY2020	TY2021	TY2022	
Accommodation and Food Services	-	-	-	-	
Administrative and Support and Waste Management	-	-	-	-	
Agriculture, Forestry, Fishing and Hunting	-	-	-	-	
Arts, Entertainment, and Recreation	-	-	-	-	
Construction	-	-	-	-	
Educational Services	\$58	-	-	-	
Finance and Insurance	-	-	-	-	
Health Care and Social Assistance	-	-	-	-	
Information	140,393	\$122,516	\$88,155	\$118,358	
Management of Companies and Enterprises	-	-	-	-	
Manufacturing	7,853	-	-	-	
Mining	-	-	-	-	
Other Services (except Public Administration)	2,037	2,344	2,583	2,445	
Professional, Scientific, and Technical Services	-	-	-	-	
Public Administration	-	-	-	-	
Real Estate Rental and Leasing	-	-	-	-	
Retail	922,891	916,124	870,903	833,575	
Transportation and Warehousing	-	-	-	-	
Unclassified	-	-	-	-	
Utilities	-	-	-	-	
Wholesale	908,695	529,786	570,583	513,827	
Grand Total	\$ 1,981,927	\$ 1,570,769 \$	1,532,225 \$	1,468,205	

PASSAIC <sup>1</sup>	Sales Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	-	-	-	-
Construction	\$50 <i>,</i> 358	\$46,741	\$54,371	\$63,819
Educational Services	-	-	-	-
Finance and Insurance	7,344	7,568	7,607	6,509
Health Care and Social Assistance	-	-	-	-
Information	60,371	57,882	50,157	24,730
Management of Companies and Enterprises	-	-	-	-
Manufacturing	85,834	70,729	79,549	100,382
Mining	-	-	-	-
Other Services (except Public Administration)	27,137	20,366	30,346	35,301
Professional, Scientific, and Technical Services	9,361	10,525	13,748	14,298
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	3,975,347	4,597,052	5,144,594	5,221,357
Transportation and Warehousing	7,821	3,950	1,491	-
Unclassified	1,707	1,368	1,992	2,200
Utilities	-	-	-	-
Wholesale	83,938	28,213	74,624	82,392
Grand Total	\$ 4,309,219	\$ 4,844,393	\$ 5,458,479	\$ 5,550,989

PATERSON <sup>1</sup>	Sales Tax Collected				
NAICS Industry	TY2019	TY2020	TY2021	TY2022	
Accommodation and Food Services	\$5,910	\$11,729	\$19,952	\$12,000	
Administrative and Support and Waste Management	21,802	14,828	18,992	13,889	
Agriculture, Forestry, Fishing and Hunting	-	-	-	-	
Arts, Entertainment, and Recreation	2,052	782	1,334	1,121	
Construction	174,296	119,014	145,524	129,999	
Educational Services	-	-	-	-	
Finance and Insurance	-	-	-	-	
Health Care and Social Assistance	-	-	-	-	
Information	437,438	254,437	219,026	233,970	
Management of Companies and Enterprises	-	-	-	-	
Manufacturing	315,054	335,379	336,515	389,534	
Mining	-	-	-	-	
Other Services (except Public Administration)	946,762	885,324	1,270,254	1,187,699	
Professional, Scientific, and Technical Services	17,584	17,714	18,955	1,065	
Public Administration	-	-	-	-	
Real Estate Rental and Leasing	552	319	341	328	
Retail	8,747,480	10,127,828	11,461,524	11,092,826	
Transportation and Warehousing	11,374	9,548	8,197	4,316	
Unclassified	24,592	32,369	33,340	32,538	
Utilities	-	-	-	-	
Wholesale	1,760,914	1,644,459	1,917,064	2,108,618	
Grand Total	\$ 12,465,811	\$ 13,453,729	\$ 15,451,019	\$ 15,207,902	

PEMBERTON <sup>1</sup>	Sales Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	\$1,746	\$2,209	\$2,370	\$1,217
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)	19,353	20,340	22,658	26,376
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	272,351	381,976	436,803	439,252
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	84,314	54,358	82,679	83,113
Grand Total	\$ 377,763	\$ 458,883	\$ 544,510	\$ 549,957

PERTH AMBOY <sup>1</sup>	Sales Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	\$7,050	\$6,991	\$11,961	\$13,302
Administrative and Support and Waste Management	8,445	17,882	21,519	28,587
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	-	-	-	-
Construction	53,104	133,154	188,580	58,220
Educational Services	5,038	2,855	3,816	3,303
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	49,842	47,617	47,729	53,609
Management of Companies and Enterprises	-	-	-	-
Manufacturing	862,170	599,687	638,322	669,941
Mining	-	-	-	-
Other Services (except Public Administration)	59,570	113,212	109,017	128,339
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	1,528,404	1,495,484	1,713,428	1,791,833
Transportation and Warehousing	-	-	-	-
Unclassified	12,008	30,968	34,018	1,821
Utilities	-	-	-	-
Wholesale	214,535	160,318	179,808	188,176
Grand Total	\$ 2,800,165	\$ 2,608,168	\$ 2,948,198	\$ 2,937,131

PHILLIPSBURG <sup>1</sup>	Sales Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	\$6	-	\$5	-
Construction	-	-	-	-
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	35	\$8	16	\$3
Information	-	-	-	-
Management of Companies and Enterprises	-	-	-	-
Manufacturing	11,575	12,309	15,430	17,299
Mining	-	-	-	-
Other Services (except Public Administration)	63,790	58,002	68,734	23,475
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	480,123	618,693	999,724	957,331
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	8,359	-	-	118
Grand Total	\$ 563,888	\$ 689,012	\$ 1,083,908	\$ 998,225

PLAINFIELD <sup>1</sup>	Sales Tax Collected				
NAICS Industry	TY2019	TY2020	TY2021	TY2022	
Accommodation and Food Services	-	-	-	-	
Administrative and Support and Waste Management	\$106,889	-	-	-	
Agriculture, Forestry, Fishing and Hunting	-	-	-	-	
Arts, Entertainment, and Recreation	-	-	-	-	
Construction	-	-	-	-	
Educational Services	-	-	-	-	
Finance and Insurance	-	-	-	-	
Health Care and Social Assistance	14	-	-	-	
Information	36,365	\$38,022	\$40,358	\$55,510	
Management of Companies and Enterprises	-	-	-	-	
Manufacturing	-	-	176	-	
Mining	-	-	-	-	
Other Services (except Public Administration)	26,922	22,477	33,749	5,763	
Professional, Scientific, and Technical Services	9,077	7,653	10,428	6,763	
Public Administration	-	-	-	-	
Real Estate Rental and Leasing	-	-	-	-	
Retail	691,693	799,676	962,003	948,657	
Transportation and Warehousing	-	-	-	-	
Unclassified	-	-	-	-	
Utilities	-	-	-	-	
Wholesale	595,554	495,059	680,165	684,846	
Grand Total	\$ 1,466,514	\$ 1,362,885	\$ 1,726,879	\$ 1,701,538	

PLEASANTVILLE <sup>1</sup>	Sales Tax Collected						
NAICS Industry	TY2019		TY2020		TY2021		TY2022
Accommodation and Food Services	-		-		-		-
Administrative and Support and Waste Management	\$2,247		\$2,476		\$2,764		\$2,927
Agriculture, Forestry, Fishing and Hunting	-		-		-		-
Arts, Entertainment, and Recreation	-		-		-		-
Construction	331,888		309,021		406,420		491,716
Educational Services	-		-		-		-
Finance and Insurance	-		-		-		-
Health Care and Social Assistance	-		-		-		-
Information	2,041		2,161		67,697		69,820
Management of Companies and Enterprises	-		-		-		-
Manufacturing	337,577		329,807		9,540		2,479
Mining	-		-		-		-
Other Services (except Public Administration)	76,743		78,763		105,571		62,702
Professional, Scientific, and Technical Services	-		-		-		-
Public Administration	-		-		-		-
Real Estate Rental and Leasing	-		-		-		-
Retail	3,363,681		3,929,047		4,392,712		4,781,077
Transportation and Warehousing	-		-		-		-
Unclassified	-		-		-		-
Utilities	-		-		-		-
Wholesale	1,134,157	,	1,101,631		1,365,325		1,531,059
Grand Total	\$ 5,248,334	\$	5,752,907	\$	6,350,029	\$	6,941,781

ROSELLE BORO <sup>1</sup>	Sales Tax Collected				
NAICS Industry	TY2019	TY2020	TY2021	TY2022	
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	\$14,039	\$6 <i>,</i> 433	\$19,846	\$24,266	
Mining	-	-	-	-	
Other Services (except Public Administration)	4,909	5,597	7,722	10,952	
Professional, Scientific, and Technical Services	-	-	-	-	
Public Administration	-	-	-	-	
Real Estate Rental and Leasing	-	-	-	-	
Retail	1,059,894	1,065,675	1,272,725	1,211,347	
Transportation and Warehousing	-	-	-	-	
Unclassified	-	-	-	-	
Utilities	-	-	-	-	
Wholesale	63,334	51,189	70,382	69,828	
Grand Total	\$ 1,142,176	\$ 1,128,895	\$ 1,370,675	\$ 1,316,394	

TRENTON <sup>1</sup>	Sales Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	\$686	\$747	\$62	\$28
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	4,012	123	23	-
Construction	7,073	6,943	8,180	6,153
Educational Services	-	-	-	-
Finance and Insurance	-	5,908	13,284	9,567
Health Care and Social Assistance	2,625	296	67	10
Information	9,744	10,504	10,037	18,534
Management of Companies and Enterprises	-	-	-	-
Manufacturing	110,161	147,315	264,269	280,069
Mining	-	-	-	-
Other Services (except Public Administration)	6,427	4,574	5,092	3,814
Professional, Scientific, and Technical Services	-	253	401	365
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	1,015,765	1,239,054	1,577,308	1,676,702
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	947,222	1,005,387	1,155,722	1,025,873
Grand Total	\$ 2,103,714	\$ 2,421,104	\$ 3,034,445	\$ 3,021,114

UNION CITY <sup>1</sup>	Sales Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	\$9,402	\$6,919	\$11,235	\$11,613
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	4,087	1,961	3,698	5,196
Construction	-	-	-	-
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	111,462	81,002	85,769	86,485
Management of Companies and Enterprises	-	-	-	-
Manufacturing	5,979	3,902	4,430	4,327
Mining	-	-	-	-
Other Services (except Public Administration)	-	-	-	-
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	1,006,687	1,117,762	1,283,622	1,157,505
Transportation and Warehousing	-	-	-	-
Unclassified	8,946	8,291	8,991	11,774
Utilities	-	-	-	-
Wholesale	64,511	58,819	72,578	74,764
Grand Total	\$ 1,211,075	\$ 1,278,657	\$ 1,470,325	\$ 1,351,663

VINELAND <sup>1</sup>	Sales Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	\$1,652	\$1,309	\$1,199	\$1,486
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	2,938	5,069	5,507	4,393
Construction	84,454	104,245	130,902	134,200
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	11,140	4,556	7,037	8,706
Information	119,486	73,994	100,667	108,836
Management of Companies and Enterprises	-	-	-	-
Manufacturing	490,054	455,197	291,814	331,931
Mining	-	-	-	-
Other Services (except Public Administration)	108,976	99,167	122,833	133,258
Professional, Scientific, and Technical Services	20,054	13,241	19,221	9,876
Public Administration	-	-	-	-
Real Estate Rental and Leasing	45,446	51,921	52,602	27,118
Retail	6,832,888	7,367,832	8,143,796	8,056,742
Transportation and Warehousing	-	-	-	-
Unclassified	2,688	2,696	4,053	2,751
Utilities	-	-	-	-
Wholesale	950,156	605,506	732,996	1,111,708
Grand Total	\$ 8,669,932	\$ 8,784,731	\$ 9,612,627	\$ 9,931,005

WEST NEW YORK <sup>1</sup>	Sales Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	\$3 <i>,</i> 870	\$773	-	-
Construction	-	-	-	-
Educational Services	5,252	4,085	\$3 <i>,</i> 939	\$6 <i>,</i> 023
Finance and Insurance	2,823	4,221	3,357	3,716
Health Care and Social Assistance	-	-	-	-
Information	324,404	271,443	306,890	337,943
Management of Companies and Enterprises	-	-	-	-
Manufacturing	47,131	60,915	66,121	56,132
Mining	-	-	-	-
Other Services (except Public Administration)	8,591	6,495	8,614	9,211
Professional, Scientific, and Technical Services	3,726	2,312	3,676	2,176
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	892,679	845,334	1,066,874	1,030,630
Transportation and Warehousing	-	-	-	-
Unclassified	7,447	4,467	6,026	5,190
Utilities	-	-	-	-
Wholesale	574,340	590,522	694,322	647,330
Grand Total	\$ 1,870,264	\$ 1,790,566	\$ 2,159,819	\$ 2,098,351

WEST WILDWOOD BORO <sup>1</sup>	Sales Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	\$3,547	\$3,785	\$4,112	\$4,700
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	-	-	-	-
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	-	-	-	-
Grand Total	\$ 3,547	\$ 3,785	\$ 4,112	\$ 4,700

WILDWOOD CITY <sup>1</sup>	Sales Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	\$2,764	\$614	\$2,445	\$2,803
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	3,463	156	3,288	6,711
Construction	33,051	37,209	43,265	35,357
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	-	-	-	-
Management of Companies and Enterprises	-	-	-	-
Manufacturing	161,384	200,573	273,406	278,315
Mining	4,716	10,940	23,089	74,636
Other Services (except Public Administration)	2,833	1,365	29	54
Professional, Scientific, and Technical Services	18,069	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	9,238	8,689	8,651	8,386
Retail	380,582	450,407	563,231	514,197
Transportation and Warehousing	10,411	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	174,604	203,326	272,364	286,548
Grand Total	\$ 801,115	\$ 913,281	\$ 1,189,769	\$ 1,207,008

WILDWOOD CREST BORO <sup>1</sup>	Sales Tax Collected			
NAICS Industry	TY2019	TY2020	TY2021	TY2022
Accommodation and Food Services	\$1,302	\$610	\$755	\$775
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	743	1,251	1,641	1,454
Construction	-	-	-	-
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	-	-	-	-
Management of Companies and Enterprises	-	-	-	-
Manufacturing	4,889	3,984	5,502	8,395
Mining	-	-	-	-
Other Services (except Public Administration)	1,016	1,026	2,279	2,850
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	11,839	12,525	11,740	36,701
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	-	-	-	-
Grand Total	\$ 19,789	\$ 19,397	\$	\$ 50,176

## Table 45 – Atlantic City Luxury Tax Summary Table

Atlantic City Luxury Tax						
Tax Year	AC Luxury Tax (Room Rentals)	AC Luxury Tax Receipts (Alcoholic Beverages) <sup>1</sup>	Total AC Luxury Tax Due	NJ Portion of SUT (Room Rentals)	Total AC Promotional Fee <sup>2</sup>	
2019	\$34,624,220	\$5,145,062	\$39,769,281	\$13,882,107	\$9,648,167	
2020	15,905,987	2,089,652	17,995,638	6,344,676	4,928,279	
2021	30,823,213	4,334,119	35,159,190	12,320,985	7,464,199	
2022	37,444,705	5,361,976	42,808,773	14,958,112	8,323,261	
<sup>1</sup> 3% of sales of alcoholic beverages sold by the drink.						
<sup>2</sup> Casinos - \$2 per day; All others - \$1 per day.						