

**STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY**

Sales and Use Tax:

Statistical Report
Tax Years 2020-2023



Office of Revenue and Economic Analysis

April 16, 2026

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 fifth Sales and Use Tax Statistical Report issued by the State of New Jersey, and it covers Tax Years 2020 through 2023.

This analysis uses information from returns filed for New Jersey’s Sales and Use Tax (SUT). **The sales tax rate in 2020 through 2023 was 6.625%, and the SUT imposed in Urban Enterprise Zones (UEZ) and Salem County was 3.3125%.**

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 2020 through 2023. 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 2020 to 2023 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	Tax Type
(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 2023. The wholesale trade sector accounted for 10% of collections, the accommodation and food services sector accounted for 11% of collections, utilities accounted for 7%.

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 2023, motor vehicle and parts dealers accounted for approximately 30% of all retail SUT collections, food and beverage stores comprised roughly 15%, and building materials and garden equipment and supplies accounted for roughly 13%.

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,” (N.J.S.A. 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 over-the-counter drugs.¹ 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,” (N.J.S.A. 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.

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

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 2020 through 2023, the SUT tax rate for ST-50, ST-50 EN, and nonqualified UEZ purchases was 6.625%. The table shows all SUT collections that were taxed at the rate of 6.625% broken out by industry. For Tax Year 2023, the sales tax portion reported a total of \$12.0 billion while the use tax portion reported \$496.8 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 2023, 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 11% of collections, utilities accounted for 7%. 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 2020 to 2023.

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 2023, 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 2020 to 2023. 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 Eligible for the 3.3125% Sales Tax Rate	
Books and Stationary Appliances (radios, TV's) Computer Hardware Toys Cosmetics and Toilet Goods Lumber	Furniture and Carpeting Business Supplies and Equipment Tobacco Products other than Cigarettes Jewelry Luggage, Handbags, and Wallets Plumbing and Electrical Supplies
Examples of Sales Ineligible 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 2023 (74%), while administrative and support and waste management was the second largest sector, representing 5% of collections.

Table 6: UEZ Collections by Zone

For 2023, the SUT tax rate for qualified purchases in UEZs was 3.3125%. The UEZ that collected the most SUT in 2023 was Lakewood (17% of all collections), followed by Jersey City (10%) 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 2020 to 2023 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 2023 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 88% of the luxury tax in 2023, while alcoholic beverage receipts account for roughly 12% of luxury tax collections. The additional 6.625% New Jersey Sales Tax for alcoholic beverages is filed on the ST-50.

Note on Tax Years 2020 - 2021 data

Tax year 2020 data reflects the economic disruptions caused by COVID-19, while 2021 shows a rebound in growth as the economy recovered from the pandemic.

IV. Results

Table 1a – Summary SUT Table

Sales and Use Tax Collections by Type (Tax Years 2020 - 2023)									
Return Type (% Rate)	Sales Tax Collected				Use Tax Collected				
	TY2020	TY2021	TY2022	TY2023	TY2020	TY2021	TY2022	TY2023	
ST-50 (6.625%) ¹	\$ 8,549,372,277	\$ 10,085,174,656	\$ 10,621,605,011	\$ 10,776,001,623	\$ 393,341,885	\$ 409,338,784	\$ 430,717,557	\$ 445,550,346	
ST-50-EN (6.625%) ²	845,310,073	888,298,792	997,842,087	971,196,151	33,647,896	34,413,989	33,991,914	45,243,325	
UEZ (6.625%) ³	154,517,815	187,714,472	197,764,578	191,971,156	2,787,171	5,139,077	5,395,941	4,197,158	
ST-350 (Cape May 6.625%) ⁴	14,517,129	22,888,080	23,894,915	23,939,972	36,294	101,040	487,325	572,536	
ST-450 (Salem 6.625%) ⁵	10,934,669	13,388,490	15,874,625	14,962,119	930,477	1,749,450	1,385,424	1,242,090	
Total (6.625%)¹	\$9,574,651,962	\$11,197,464,489	\$11,856,981,217	\$11,978,071,021	\$430,743,723	\$450,742,339	\$471,978,161	\$496,805,456	
UEZ Tax (3.3125%) ³	\$145,109,038	\$173,244,138	\$179,899,030	\$172,553,551					
ST-350 (Cape May 2%) ⁴	3,854,683	6,336,649	6,547,965	6,548,188					
ST-450 (Salem 3.3125%) ⁵	4,168,957	5,224,751	5,949,251	5,285,285					

¹For detail, see Table 2 on page 10

²For detail, see Table 3 on Page 13

³For detail, see tables 6-45 on pages 16-55

⁴For detail, see table 4 on page 14

⁵For detail, see table 5 on page 15

Table 1b – Summary SUT Table

Sales and Use Tax Annual Percent Change by Type (Tax Years 2019 - 2022)									
Return Type (% Rate)	Sales Tax Collected				Use Tax Collected				
	TY2020	TY2021	TY2022	TY2023	TY2020	TY2021	TY2022	TY2023	
ST-50 (6.625%) ¹	-4.5%	18.0%	5.3%	1.5%	-11.4%	4.1%	5.2%	3.4%	
ST-50-EN (6.625%) ^{1 2}	-2.8%	5.1%	12.3%	-2.7%	5.0%	2.3%	-1.2%	33.1%	
UEZ (6.625%) ^{1 3}	9.2%	21.5%	5.4%	-2.9%	-20.1%	84.4%	5.0%	-22.2%	
ST-350 (Cape May 6.625%) ⁴	-14.2%	57.7%	4.4%	0.2%	-36.8%	178.4%	382.3%	17.5%	
ST-450 (Salem 6.625%) ⁵	-24.2%	22.4%	18.6%	-5.7%	-4.7%	88.0%	-20.8%	-10.3%	
Total (6.625%)¹	-4.2%	16.9%	5.9%	1.0%	-10.4%	4.6%	4.7%	5.3%	
UEZ Tax (3.3125%) ³	4.2%	19.4%	3.8%	-4.1%					
ST-350 (Cape May 2%) ⁴	-17.2%	64.4%	3.3%	0.0%					
ST-450 (Salem 3.3125%) ⁵	-4.8%	25.3%	13.9%	-11.2%					

¹For detail, see Table 2a on page 10

²For detail, see Table 3 on Page 13

³For detail, see tables 6-45 on pages 16-55

⁴For detail, see table 4 on page 14

⁵For detail, see table 5 on page 15

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

NAICS Industry	Sales Tax Collected				Use Tax Collected			
	TY2020	TY2021	TY2022	TY2023	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	\$754,485,318	\$1,088,143,251	\$1,269,804,490	\$1,371,320,490	\$5,205,349	\$8,422,988	\$8,040,525	\$10,053,480
Administrative and Support and Waste Management	329,739,686	381,507,438	391,551,720	397,078,637	7,889,545	9,142,144	10,979,140	9,241,085
Agriculture, Forestry, Fishing and Hunting	12,680,286	14,507,373	14,708,062	15,198,474	172,469	200,239	306,291	190,889
Arts, Entertainment, and Recreation	78,151,979	125,988,575	150,516,244	165,649,735	2,623,186	10,153,233	12,139,679	12,994,435
Construction	232,523,361	272,132,300	307,140,419	320,025,920	31,847,264	35,607,507	42,664,499	36,842,128
Educational Services	18,941,345	19,565,088	19,643,288	18,435,952	731,184	827,809	755,314	2,422,161
Finance and Insurance	72,337,571	74,854,293	90,848,274	79,529,630	22,234,435	13,799,784	15,867,659	11,098,959
Health Care and Social Assistance	9,686,451	11,214,184	12,531,120	13,226,945	25,248,582	23,624,273	19,375,367	21,556,193
Information	368,493,016	389,805,340	417,682,448	419,526,418	20,109,865	28,914,846	37,663,322	34,227,706
Management of Companies and Enterprises	10,833,787	13,966,791	13,518,861	8,810,498	7,341,387	6,144,633	10,937,638	14,374,349
Manufacturing	318,729,014	370,997,104	382,457,479	372,115,854	62,116,709	69,364,051	72,040,493	80,387,766
Mining	8,490,505	10,173,343	11,508,031	10,610,176	412,233	301,554	407,403	509,691
Other Services (except Public Administration)	408,512,123	470,440,276	513,626,176	536,675,069	11,430,832	10,076,065	11,571,742	12,157,745
Professional, Scientific, and Technical Services	379,782,960	413,311,272	457,720,214	433,412,517	24,589,484	21,495,203	24,966,723	20,628,214
Public Administration	1,981,108	2,208,731	2,599,438	2,831,609	3,172	422	525	7,227
Real Estate Rental and Leasing	213,440,886	263,210,258	282,711,237	273,052,104	17,569,732	6,896,679	7,576,937	7,835,854
Retail	4,479,471,492	5,184,440,716	5,331,681,468	5,338,990,718	98,234,156	111,304,418	96,602,339	97,114,592
<i>Building Material and Garden Equipment and Supplies</i>	609,799,231	695,006,785	708,826,131	698,181,840	9,073,054	11,811,198	12,835,728	10,986,088
<i>Clothing and Clothing Accessories Stores</i>	191,073,781	265,630,250	271,876,123	266,994,090	4,534,801	4,815,674	5,543,743	5,033,923
<i>Electronics and Appliance Stores</i>	190,730,919	224,444,072	221,026,056	212,879,272	1,948,898	2,985,638	3,005,126	2,835,942
<i>Food and Beverage Stores</i>	695,648,595	744,348,459	787,915,115	817,749,035	5,695,451	6,160,903	6,014,504	6,692,190
<i>Furniture and Home Furnishings Stores</i>	254,883,244	320,203,074	320,645,237	293,103,179	2,948,345	3,473,140	3,622,883	4,014,864
<i>Gasoline Stations</i>	121,604,699	139,593,307	150,484,014	150,694,509	1,706,046	1,991,152	2,080,417	2,413,482
<i>General Merchandise Stores</i>	378,051,776	415,518,891	427,568,962	387,461,332	5,333,158	5,892,684	7,011,946	5,436,468
<i>Health and Personal Care Stores</i>	206,172,341	224,228,897	234,823,328	234,134,600	4,365,861	7,635,838	3,683,567	3,141,960
<i>Miscellaneous Store Retailers</i>	200,627,917	242,872,499	254,014,337	252,871,161	2,873,675	4,335,477	4,188,929	5,058,775
<i>Motor Vehicle and Parts Dealers</i>	1,222,707,825	1,503,095,263	1,547,973,146	1,581,454,982	54,312,033	56,407,009	42,035,386	45,861,190
<i>Nonstore Retailers</i>	239,111,168	209,734,810	209,346,646	249,800,397	3,421,203	3,352,004	4,100,217	3,522,940
<i>Sporting Goods, Hobby, Musical Instrument, and Book Stores</i>	169,059,995	199,764,408	197,182,373	193,666,321	2,021,630	2,443,701	2,479,893	2,116,771
Transportation and Warehousing	40,055,717	46,734,609	44,341,365	53,654,000	9,542,191	5,993,746	8,728,114	6,900,024
Unclassified ¹	52,336,873	67,071,527	66,346,011	57,415,687	2,319,562	2,523,245	3,054,587	2,325,780
Utilities	744,247,832	783,584,968	887,506,488	876,871,021	48,691,658	47,857,114	50,240,425	58,635,893
Wholesale	1,039,730,653	1,193,607,054	1,188,538,381	1,213,639,566	32,430,728	38,092,385	38,059,438	57,301,284
Grand Total	\$9,574,651,962	\$11,197,464,489	\$11,856,981,217	\$11,978,071,021	\$430,743,723	\$450,742,339	\$471,978,161	\$496,805,456

¹Collected under 6.625% SUT Rate

²ST-50, ST-50EN, ST-350, ST-450 UZ-50

³NAICS Code 999999 - Establishments that do not fit under any other NAICS code

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

NAICS Industry	Sales Tax Collected					Use Tax Collected				
	TY2020	TY2021	TY2022	TY2023	TY2023	TY2020	TY2021	TY2022	TY2023	TY2023
Accommodation and Food Services	-27.5%	44.2%	16.7%	8.0%	8.0%	-47.9%	61.8%	-4.5%	25.0%	25.0%
Administrative and Support and Waste Management	-1.8%	15.7%	2.6%	1.4%	1.4%	-16.3%	15.9%	20.1%	-15.8%	-15.8%
Agriculture, Forestry, Fishing and Hunting	8.0%	14.4%	1.4%	3.3%	3.3%	0.8%	16.1%	53.0%	-37.7%	-37.7%
Arts, Entertainment, and Recreation	-41.0%	61.2%	19.5%	10.1%	10.1%	-75.2%	287.1%	19.6%	7.0%	7.0%
Construction	-8.5%	17.0%	12.9%	4.2%	4.2%	-7.1%	11.8%	19.8%	-13.6%	-13.6%
Educational Services	25.6%	3.3%	0.4%	-6.1%	-6.1%	-51.1%	13.2%	-8.8%	220.7%	220.7%
Finance and Insurance	27.4%	3.5%	21.4%	-12.5%	-12.5%	2.8%	-37.9%	15.0%	-30.1%	-30.1%
Health Care and Social Assistance	-20.7%	15.8%	11.7%	5.6%	5.6%	50.3%	-6.4%	-18.0%	11.3%	11.3%
Information	-3.8%	5.8%	7.2%	0.4%	0.4%	-21.2%	43.8%	30.3%	-9.1%	-9.1%
Management of Companies and Enterprises	28.8%	28.9%	-3.2%	-34.8%	-34.8%	6.7%	-16.3%	78.0%	31.4%	31.4%
Manufacturing	-5.2%	16.4%	3.1%	-2.7%	-2.7%	5.8%	11.7%	3.9%	11.6%	11.6%
Mining	1.7%	19.8%	13.1%	-7.8%	-7.8%	-13.0%	-26.8%	35.1%	25.1%	25.1%
Other Services (except Public Administration)	-11.7%	15.2%	9.2%	4.5%	4.5%	-3.9%	-11.9%	14.8%	5.1%	5.1%
Professional, Scientific, and Technical Services	-0.2%	8.8%	10.7%	-5.3%	-5.3%	-13.8%	-12.6%	16.2%	-17.4%	-17.4%
Public Administration	-17.3%	11.5%	17.7%	8.9%	8.9%	-99.0%	-86.7%	24.4%	1276.7%	1276.7%
Real Estate Rental and Leasing	-3.0%	23.3%	7.4%	-3.4%	-3.4%	-14.0%	-60.7%	9.9%	3.4%	3.4%
Retail	-1.6%	15.7%	2.8%	0.1%	0.1%	-19.1%	13.3%	-13.2%	0.5%	0.5%
<i>Building Material and Garden Equipment and Supplies</i>	9.9%	14.0%	2.0%	-1.5%	-1.5%	-4.9%	30.2%	8.7%	-14.4%	-14.4%
<i>Clothing and Clothing Accessories Stores</i>	-17.9%	39.0%	2.4%	-1.8%	-1.8%	-29.7%	6.2%	15.1%	-9.2%	-9.2%
<i>Electronics and Appliance Stores</i>	-16.7%	17.7%	-1.5%	-3.7%	-3.7%	-49.7%	53.2%	0.7%	-5.6%	-5.6%
<i>Food and Beverage Stores</i>	4.1%	7.0%	5.9%	3.8%	3.8%	-35.8%	8.2%	-2.4%	11.3%	11.3%
<i>Furniture and Home Furnishings Stores</i>	-11.5%	25.6%	0.1%	-8.6%	-8.6%	-43.2%	17.8%	4.3%	10.8%	10.8%
<i>Gasoline Stations</i>	-16.1%	14.8%	7.8%	0.1%	0.1%	-7.3%	16.7%	4.5%	16.0%	16.0%
<i>General Merchandise Stores</i>	1.6%	9.9%	2.9%	-9.4%	-9.4%	-39.8%	10.5%	19.0%	-22.5%	-22.5%
<i>Health and Personal Care Stores</i>	-11.2%	8.8%	4.7%	-0.3%	-0.3%	-11.4%	74.9%	-51.8%	-14.7%	-14.7%
<i>Miscellaneous Store Retailers</i>	-9.7%	21.1%	4.6%	-0.5%	-0.5%	-14.9%	50.9%	-3.4%	20.8%	20.8%
<i>Motor Vehicle and Parts Dealers</i>	0.5%	22.9%	3.0%	2.2%	2.2%	-11.8%	3.9%	-25.5%	9.1%	9.1%
<i>Nonstore Retailers</i>	11.4%	-12.3%	-0.2%	19.3%	19.3%	-14.1%	-2.0%	22.3%	-14.1%	-14.1%
<i>Sporting Goods, Hobby, Musical Instrument, and Book Stores</i>	-5.1%	18.2%	-1.3%	-1.8%	-1.8%	-32.4%	20.9%	1.5%	-14.6%	-14.6%
Transportation and Warehousing	-13.3%	16.7%	-5.1%	21.0%	21.0%	36.6%	-37.2%	45.6%	-20.9%	-20.9%
Unclassified ³	-15.2%	28.2%	-1.1%	-13.5%	-13.5%	-2.2%	8.8%	21.1%	-23.9%	-23.9%
Utilities	-2.5%	5.3%	13.3%	-1.2%	-1.2%	3.0%	-1.7%	5.0%	16.7%	16.7%
Wholesale	14.1%	14.8%	-0.4%	2.1%	2.1%	-5.1%	17.5%	-0.1%	50.6%	50.6%
Grand Total	-4.2%	16.9%	5.9%	1.0%	1.0%	-8.2%	4.6%	4.7%	5.3%	5.3%

¹Collected under 6.625% SUT Rate

²ST-50, ST-50EN, ST-350, ST-450 UZ-50

³NAICS 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				Use Tax Collected			
	TY2020	TY2021	TY2022	TY2023	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	7.9%	9.7%	10.7%	11.4%	1.2%	1.9%	1.7%	2.0%
Administrative and Support and Waste Management	3.4%	3.4%	3.3%	3.3%	1.8%	2.0%	2.3%	1.9%
Agriculture, Forestry, Fishing and Hunting	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%
Arts, Entertainment, and Recreation	0.8%	1.1%	1.3%	1.4%	0.6%	2.3%	2.6%	2.6%
Construction	2.4%	2.4%	2.6%	2.7%	7.4%	7.9%	9.0%	7.4%
Educational Services	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.5%
Finance and Insurance	0.8%	0.7%	0.8%	0.7%	5.2%	3.1%	3.4%	2.2%
Health Care and Social Assistance	0.1%	0.1%	0.1%	0.1%	5.9%	5.2%	4.1%	4.3%
Information	3.8%	3.5%	3.5%	3.5%	4.7%	6.4%	8.0%	6.9%
Management of Companies and Enterprises	0.1%	0.1%	0.1%	0.1%	1.7%	1.4%	2.3%	2.9%
Manufacturing	3.3%	3.3%	3.2%	3.1%	14.4%	15.4%	15.3%	16.2%
Mining	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Other Services (except Public Administration)	4.3%	4.2%	4.3%	4.5%	2.7%	2.2%	2.5%	2.4%
Professional, Scientific, and Technical Services	4.0%	3.7%	3.9%	3.6%	5.7%	4.8%	5.3%	4.2%
Public Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Real Estate Rental and Leasing	2.2%	2.4%	2.4%	2.3%	4.1%	1.5%	1.6%	1.6%
Retail	46.8%	46.3%	45.0%	44.6%	22.8%	24.7%	20.5%	19.5%
<i>Building Material and Garden Equipment and Supplies</i>	13.6%	13.4%	6.0%	5.8%	9.2%	10.6%	13.3%	11.3%
<i>Clothing and Clothing Accessories Stores</i>	4.3%	5.1%	2.3%	2.2%	4.6%	4.3%	5.7%	5.2%
<i>Electronics and Appliance Stores</i>	4.3%	4.3%	1.9%	1.8%	2.0%	2.7%	3.1%	2.9%
<i>Food and Beverage Stores</i>	15.5%	14.4%	6.6%	6.8%	5.8%	5.5%	6.2%	6.9%
<i>Furniture and Home Furnishings Stores</i>	5.7%	6.2%	2.7%	2.4%	3.0%	3.1%	3.8%	4.1%
<i>Gasoline Stations</i>	2.7%	2.7%	1.3%	1.3%	1.7%	1.8%	2.2%	2.5%
<i>General Merchandise Stores</i>	8.4%	8.0%	3.6%	3.2%	5.4%	5.3%	7.3%	5.6%
<i>Health and Personal Care Stores</i>	4.6%	4.3%	2.0%	2.0%	4.4%	6.9%	3.8%	3.2%
<i>Miscellaneous Store Retailers</i>	4.5%	4.7%	2.1%	2.1%	2.9%	3.9%	4.3%	5.2%
<i>Motor Vehicle and Parts Dealers</i>	27.3%	29.0%	13.1%	13.2%	55.3%	50.7%	43.5%	47.2%
<i>Nonstore Retailers</i>	5.3%	4.0%	1.8%	2.1%	3.5%	3.0%	4.2%	3.6%
<i>Sporting Goods, Hobby, Musical Instrument, and Book Stores</i>	3.8%	3.9%	1.7%	1.6%	2.1%	2.2%	2.6%	2.2%
Transportation and Warehousing	0.4%	0.4%	0.4%	0.4%	2.2%	1.3%	1.8%	1.4%
Unclassified ³	0.5%	0.6%	0.6%	0.5%	0.5%	0.6%	0.6%	0.5%
Utilities	7.8%	7.0%	7.5%	7.3%	11.3%	10.6%	10.6%	11.8%
Wholesale	10.9%	10.7%	10.0%	10.1%	7.5%	8.5%	8.1%	11.5%
Grand Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

¹Collected under 6.625% SUT Rate

²ST-50, ST-50EN, ST-350, ST-450 UZ-50

³NAICS 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 2020 - 2023)							
Tax Year	Sales Tax - Energy Collections		Schedule E - Energy Tax Breakdown			Sales Tax - Non Energy Collections	
	Sales Tax	Use Tax	Electricity	Natural Gas	Transportation	Sales Tax	Use Tax
2020	\$838,609,293	\$134,098	\$613,179,062	\$179,682,296	\$45,453,832	\$6,700,779	\$33,513,798
2021	881,237,075	210,487	632,584,720	193,564,243	54,577,789	7,061,717	34,203,502
2022	990,134,693	549,052	677,593,106	234,719,203	77,529,991	7,707,394	33,442,862
2023	962,993,656	800,924	668,372,078	225,275,836	69,085,119	8,202,496	44,442,402

Table 4 – Cape May Tourism Sales Tax by Industry

Cape May County Sales Tax Collections by Industry, Tax Years 2020 - 2023 ¹												
NAICS Industry	Sales Tax Collected 6.625% ²				Sales Tax Collected 2% ³				Use Tax Collected ²			
	TY2020	TY2021	TY2022	TY2023	TY2020	TY2021	TY2022	TY2023	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	\$10,326,237	\$16,309,780	\$16,969,309	\$17,014,465	\$3,000,093	\$4,767,203	\$4,963,998	\$4,995,657	\$3,996	\$20,778	\$68,884	\$77,062
Administrative and Support and Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	8,901	-	-	-	2,789	-	-	-	-	-	-	-
Arts, Entertainment, and Recreation	968,340	2,494,807	2,660,365	2,696,833	283,233	725,225	761,358	764,414	31,886	80,262	406,360	490,778
Construction	5,743	10,061	4,775	4,309	661	920	554	190	-	-	-	-
Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Finance and Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Health Care and Social Assistance	22	-	-	-	-	-	-	-	-	-	-	-
Information	-	-	46	-	-	-	7	-	-	-	-	-
Management of Companies and Enterprises	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing	73,414	109,822	89,782	78,434	22,142	32,560	27,089	23,637	-	-	-	-
Mining	-	-	-	-	-	-	-	-	-	-	-	-
Other Services (except Public Administration)	-	-	-	-	-	-	-	-	-	-	-	-
Professional, Scientific, and Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Public Administration	-	-	-	-	-	-	-	-	-	-	-	-
Real Estate Rental and Leasing	427,770	634,895	690,958	597,499	123,681	189,060	204,494	174,600	291	-	12,081	4,696
Retail	2,622,735	3,226,413	3,369,410	3,460,463	396,795	591,619	557,611	563,466	121	-	-	-
Transportation and Warehousing	1,476	7,700	4,663	4,636	386	1,504	974	1,163	-	-	-	-
Unclassified	82,491	94,602	105,605	83,017	24,903	28,559	31,881	25,062	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-
Wholesale	-	-	-	315	-	-	-	-	-	-	-	-
Grand Total	\$ 14,517,129	\$ 22,888,080	\$ 23,894,915	\$ 23,939,972	\$ 3,854,683	\$ 6,336,649	\$ 6,547,965	\$ 6,548,188	\$ 36,294	\$ 101,040	\$ 487,325	\$ 572,536

¹ST-350 Return Data

² Tax Collected at 6.625%

³Tax Collected at Cape May Tourism Rate of 2%

Table 5 – Salem County Sales Tax by Industry

Salem County Sales Tax Collections by Industry, Tax Years 2020 - 2023 ¹												
NAICS Industry	Sales Tax Collected 6.625% ²				Sales Tax Collected 3.3125% ³				Use Tax Collected ²			
	TY2020	TY2021	TY2022	TY2023	TY2020	TY2021	TY2022	TY2023	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	\$1,720,994	\$2,489,519	\$4,815,890	\$3,481,994	\$123,997	\$95,131	\$553,186	\$74,305	\$2,314	\$5,852	\$128,078	\$8,939
Administrative and Support and Waste Management	692,020	858,802	1,003,035	979,561	232,332	326,332	328,164	269,983	2,732	592,351	22,963	27,411
Agriculture, Forestry, Fishing and Hunting	222,982	320,112	305,370	466,031	81,043	81,508	110,685	94,376	7,189	4,884	5,612	4,371
Arts, Entertainment, and Recreation	227,419	380,543	460,231	518,891	30,599	30,973	36,976	34,938	6,801	10,204	8,983	8,920
Construction	410,371	556,397	673,812	961,664	141,204	163,067	137,719	85,060	55,141	49,409	83,423	98,467
Educational Services	28	15	160	30	-	-	-	-	-	-	-	-
Finance and Insurance	1,364	1,437	1,304	1,542	2,020	1,682	1,791	1,854	19,096	24,685	20,768	21,987
Health Care and Social Assistance	3,149	5,916	9,334	12,623	5,209	5,133	5,389	6,032	1,203	775	1,749	1,703
Information	4,074	6,707	20,382	10,376	22,620	24,590	13,807	11,648	5,541	-	-	-
Management of Companies and Enterprises	-	-	35	-	-	-	-	-	-	-	-	-
Manufacturing	507,671	683,733	683,789	699,307	188,899	201,094	216,864	211,119	325,019	393,152	579,481	621,602
Mining	-	-	174	-	-	-	-	-	-	-	-	-
Other Services (except Public Administration)	827,612	1,045,783	1,112,966	1,269,991	199,430	228,686	267,002	261,618	16,315	11,432	6,453	3,545
Professional, Scientific, and Technical Services	147,430	129,709	160,804	148,655	36,675	34,468	35,455	34,956	2,896	701	2,482	448
Public Administration	-	7,371	11,685	9,784	-	-	-	-	-	-	-	-
Real Estate Rental and Leasing	148,021	251,762	251,376	270,116	15,051	2,884	757	692	4,903	2,376	19,707	13,758
Retail	7,259,486	8,146,716	8,086,449	8,125,863	3,204,293	4,206,795	4,442,924	4,348,292	261,116	207,394	363,307	362,417
Transportation and Warehousing	89,206	106,373	89,271	55,506	32,213	32,409	42,814	52,784	60,625	31,454	40,657	53,631
Unclassified	266,677	287,594	312,833	245,670	10,026	6,905	12,621	14,676	548	724	1,414	74
Utilities	3,281	529	3,777	270	1,155	-	-	-	51	459	-	-
Wholesale	164,792	278,893	300,285	306,263	331,878	406,019	407,010	368,618	158,988	413,597	100,346	14,817
Grand Total	\$12,696,576	\$15,557,909	\$18,302,960	\$17,564,139	\$4,658,644	\$5,847,676	\$6,613,163	\$5,870,948	\$930,477	\$1,749,450	\$1,385,424	\$1,242,090

¹ST-450 Return Data
²Tax collected at 6.625% New Jersey Sales Tax Rate for sales ineligible for Salem County reduced rate
³Tax collected for eligible sales at reduced 3.3125% Salem County Sales Tax Rate

Table 6: UEZ Collections by Zone

Urban Enterprise Zone	TY2020	TY2021	TY2022	TY2023
ASBURY PARK	\$1,947,198	\$2,482,591	\$2,951,113	\$3,108,227
BAYONNE	3,545,613	4,047,004	4,250,259	4,345,882
BRIDGETON	570,786	643,019	658,577	518,849
CAMDEN	1,961,561	2,404,591	2,515,483	2,669,617
CARTERET	2,385,779	2,789,126	3,171,521	3,434,875
EAST ORANGE	3,227,500	3,389,982	4,236,633	4,408,064
ELIZABETH	11,024,779	13,548,977	13,208,366	12,926,101
GLOUCESTER CITY	2,467,574	3,409,482	3,434,178	2,487,036
GUTTENBERG	52,201	59,189	55,776	50,440
HILLSIDE	1,923,783	2,764,419	3,538,471	3,388,727
IRVINGTON	1,749,241	2,092,019	2,237,590	2,401,507
JERSEY CITY	14,031,470	16,315,372	16,524,146	17,201,631
KEARNY	3,175,384	3,917,862	4,396,797	3,551,947
LAKEWOOD	20,827,602	27,225,690	30,246,700	28,599,523
LONG BRANCH	3,165,646	3,757,922	3,842,782	3,728,455
MILLVILLE	4,554,911	5,188,505	5,136,253	5,231,812
MOUNT HOLLY	1,884,851	2,809,608	2,778,934	2,588,513
NEW BRUNSWICK	1,928,072	2,360,778	2,352,214	1,883,387
NEWARK	9,070,875	10,679,407	10,801,407	10,239,720
NORTH BERGEN	8,156,293	8,969,315	8,788,911	9,296,316
NORTH WILDWOOD CITY	376,756	430,341	435,170	470,620
ORANGE	1,570,769	1,532,225	1,468,205	1,436,523
PASSAIC	4,844,393	5,458,479	5,550,989	6,113,933
PATERSON	13,453,729	15,451,019	15,207,902	14,761,421
PEMBERTON	458,883	544,510	549,957	549,274
PERTH AMBOY	2,608,168	2,948,198	2,937,131	2,919,190
PHILLIPSBURG	689,012	1,083,908	998,225	767,339
PLAINFIELD	1,362,885	1,726,879	1,701,538	1,521,174
PLEASANTVILLE	5,752,907	6,350,029	6,941,781	4,072,964
ROSELLE BORO	1,128,895	1,370,675	1,316,394	1,246,996
TRENTON	2,421,104	3,034,445	3,022,724	2,352,879
UNION CITY	1,278,657	1,470,325	1,351,663	1,273,055
VINELAND	8,784,731	9,612,627	9,931,005	9,873,422
WEST NEW YORK	1,790,566	2,159,819	2,098,351	2,012,031
WEST WILDWOOD BORO	3,785	4,112	4,700	5,669
WILDWOOD CITY	913,281	1,189,769	1,207,008	1,101,806
WILDWOOD CREST BORO	19,397	21,918	50,176	14,626
Grand Total	\$145,109,038	\$173,244,138	\$179,899,030	\$172,553,551

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

Tables 7-44 – UEZ Collections by Industry and Zone

UEZ Sales Tax Collected by Industry (All Zones) ¹ Tax Years 2020 - 2023				
NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	\$302,839	\$428,500	\$550,771	\$554,792
Administrative and Support and Waste Mana	162,595	158,955	149,687	145,820
Agriculture, Forestry, Fishing and Hunting	2,209	2,370	1,217	1,316
Arts, Entertainment, and Recreation	184,705	322,745	357,169	372,662
Construction	2,372,553	2,768,191	2,886,296	2,633,733
Educational Services	17,301	49,364	60,578	61,823
Finance and Insurance	53,324	60,046	68,290	71,278
Health Care and Social Assistance	65,613	29,251	29,180	40,288
Information	2,645,302	3,163,179	3,243,978	3,382,080
Manufacturing	7,971,890	8,897,622	10,198,255	9,155,933
Mining	10,940	23,089	74,636	40,080
Other Services (except Public Administration)	3,217,974	4,260,483	4,125,443	4,017,348
Professional, Scientific, and Technical Services	248,798	318,185	315,417	272,833
Public Administration	6	4	7	13
Real Estate Rental and Leasing	299,082	463,377	576,717	577,915
Retail	100,992,339	124,408,638	126,473,229	119,457,212
Transportation and Warehousing	35,228	39,598	38,663	36,071
Unclassified	354,557	471,292	389,391	356,113
Utilities	89,905	122,171	135,858	123,800
Wholesale	26,081,877	27,257,079	30,224,247	31,252,441
Grand Total	\$145,109,038	\$173,244,138	\$179,899,030	\$172,553,551

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

ASBURY PARK ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	\$6,362	\$6,930	\$9,473	\$9,740
Administrative and Support and Waste Management	5,004	10,100	9,743	9,578
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	292	844	834	1,061
Construction	-	-	-	-
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	509	1,055	1,845	1,771
Information	-	-	-	-
Management of Companies and Enterprises	-	-	-	-
Manufacturing	4	-	-	-
Mining	-	-	-	-
Other Services (except Public Administration)	5,949	7,376	9,552	9,049
Professional, Scientific, and Technical Services	18,915	32,798	37,503	35,147
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	1,367,098	1,812,779	2,047,277	2,179,088
Transportation and Warehousing	-	-	-	-
Unclassified	8,822	17,621	19,494	20,246
Utilities	-	-	-	-
Wholesale	534,242	593,088	815,391	842,547
Grand Total	\$ 1,947,198	\$ 2,482,591	\$ 2,951,113	\$ 3,108,227

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
BAYONNE¹				
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	\$1,745	\$2,142	\$2,294	\$1,566
Construction	-	-	-	-
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	99,431	102,179	93,685	131,426
Management of Companies and Enterprises	-	-	-	-
Manufacturing	123,987	147,826	165,179	159,141
Mining	-	-	-	-
Other Services (except Public Administration)	53,837	59,736	65,858	64,020
Professional, Scientific, and Technical Services	14,703	13,160	10,789	6,772
Public Administration	-	-	-	-
Real Estate Rental and Leasing	327	284	306	249
Retail	3,203,257	3,681,755	3,883,413	3,947,678
Transportation and Warehousing	-	-	-	-
Unclassified	24,242	29,341	25,811	25,583
Utilities	-	-	-	-
Wholesale	24,085	10,581	2,924	9,448
Grand Total	\$ 3,545,613	\$ 4,047,004	\$ 4,250,259	\$ 4,345,882

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

BRIDGETON ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	-	-	-	-
Construction	\$23,693	\$32,969	\$36,616	\$33,412
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	-	-	-	-
Management of Companies and Enterprises	-	-	-	-
Manufacturing	59,298	70,773	67,445	61,973
Mining	-	-	-	-
Other Services (except Public Administration)	22,628	24,481	25,507	21,180
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	465,168	514,797	529,008	402,283
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	-	-	-	-
Grand Total	\$ 570,786	\$ 643,019	\$ 658,577	\$ 518,849

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
CAMDEN¹				
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	\$65,128	\$165,876	\$161,206	\$174,691
Construction	184	102	224	1,113
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	13,711	12,285	16,836	25,820
Information	-	-	-	-
Management of Companies and Enterprises	-	-	-	-
Manufacturing	19,552	23,270	13,385	12,169
Mining	-	-	-	-
Other Services (except Public Administration)	1,618	750	984	-
Professional, Scientific, and Technical Services	8,953	8,869	8,354	9,127
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	160	1,123	1,453
Retail	918,679	1,047,906	1,116,621	1,190,901
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	933,736	1,145,373	1,196,749	1,254,343
Grand Total	\$ 1,961,561	\$ 2,404,591	\$ 2,515,483	\$ 2,669,617

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

CARTERET ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	-	-	-	-
Construction	\$828	\$934	\$916	\$1,026
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	-	-	-	-
Management of Companies and Enterprises	-	-	-	-
Manufacturing	-	-	-	-
Mining	-	-	-	-
Other Services (except Public Administration)	6,473	6,844	-	-
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	1,979,866	2,507,420	2,637,221	3,074,536
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	398,612	273,929	533,384	359,312
Grand Total	\$ 2,385,779	\$ 2,789,126	\$ 3,171,521	\$ 3,434,875

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

EAST ORANGE ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	\$35,315	\$23,175	\$2,496	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	-	-	-	-
Construction	27,958	7,640	3,076	-
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	68,220	91,467	87,252	83,644
Management of Companies and Enterprises	-	-	-	-
Manufacturing	145,707	116,503	237,056	290,392
Mining	-	-	-	-
Other Services (except Public Administration)	27,814	31,892	28,032	26,434
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	2,503,950	2,776,610	3,492,791	3,640,006
Transportation and Warehousing	-	-	-	-
Unclassified	5,155	-	-	-
Utilities	-	-	-	-
Wholesale	413,381	342,695	385,930	367,588
Grand Total	\$ 3,227,500	\$ 3,389,982	\$ 4,236,633	\$ 4,408,064

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

ELIZABETH ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	\$28,941	\$32,473	\$34,698	\$40,629
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	47,311	93,824	114,775	115,983
Construction	141,380	110,569	83,892	16,458
Educational Services	8,565	38,514	47,965	48,239
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	314,544	432,573	444,393	376,038
Management of Companies and Enterprises	-	-	-	-
Manufacturing	183,716	291,693	275,397	260,802
Mining	-	-	-	-
Other Services (except Public Administration)	171,111	200,346	205,747	221,936
Professional, Scientific, and Technical Services	1,461	2,969	714	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	3,793	12,941	5,148	113
Retail	9,470,999	11,558,107	11,832,756	11,626,122
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	652,957	774,969	162,880	219,781
Grand Total	\$ 11,024,779	\$ 13,548,977	\$ 13,208,366	\$ 12,926,101

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

GLOUCESTER CITY ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
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	\$2,377,487	\$3,296,832	\$3,325,672	\$2,372,915
Transportation and Warehousing	-	-	-	-
Unclassified	740	204	-	-
Utilities	-	-	-	-
Wholesale	89,348	112,446	108,505	114,121
Grand Total	\$ 2,467,574	\$ 3,409,482	\$ 3,434,178	\$ 2,487,036

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

GUTTENBERG ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
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	\$3,992	\$3,637	\$4,262	\$3,815
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	48,209	55,552	51,514	46,625
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	-	-	-	-
Grand Total	\$ 52,201	\$ 59,189	\$ 55,776	\$ 50,440

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

HILLSIDE ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	-	-	-	-
Construction	\$502	-	-	-
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	62,744	82,622	64,070	59,082
Management of Companies and Enterprises	-	-	-	-
Manufacturing	97,395	190,531	306,793	196,545
Mining	-	-	-	-
Other Services (except Public Administration)	75,564	88,347	71,301	63,134
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	1,389,497	1,999,160	2,275,558	2,454,437
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	298,080	403,758	820,748	615,529
Grand Total	\$ 1,923,783	\$ 2,764,419	\$ 3,538,471	\$ 3,388,727

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

IRVINGTON ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
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	\$96,110	\$98,104	\$120,508	\$117,434
Management of Companies and Enterprises	-	-	-	-
Manufacturing	35,390	15,863	9,077	7,533
Mining	-	-	-	-
Other Services (except Public Administration)	4,287	5,530	5,656	6,939
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	1,613,454	1,972,522	2,093,420	2,259,594
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	-	-	8,930	10,008
Grand Total	\$ 1,749,241	\$ 2,092,019	\$ 2,237,590	\$ 2,401,507

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	\$820	\$36,883	\$28,696	\$9,502
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	3,038	4,096	3,800	3,985
Construction	49,072	60,534	63,786	59,297
Educational Services	-	-	-	-
Finance and Insurance	25,882	23,820	25,492	27,264
Health Care and Social Assistance	-	-	-	-
Information	385,133	446,370	431,930	464,058
Management of Companies and Enterprises	-	-	-	-
Manufacturing	136,873	165,436	166,315	148,867
Mining	-	-	-	-
Other Services (except Public Administration)	121,476	152,236	146,765	133,927
Professional, Scientific, and Technical Services	736	178	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	91,518	107,565	104,890	102,909
Retail	12,074,846	14,005,771	13,981,165	14,448,484
Transportation and Warehousing	7,041	7,589	8,536	8,171
Unclassified	32,043	50,716	50,986	53,606
Utilities	-	-	-	-
Wholesale	1,102,993	1,254,179	1,511,783	1,741,561
Grand Total	\$ 14,031,470	\$ 16,315,372	\$ 16,524,146	\$ 17,201,631

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
KEARNY¹				
Accommodation and Food Services	\$11,269	\$12,044	\$13,482	\$14,335
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	32,212	21,455	-	-
Management of Companies and Enterprises	-	-	-	-
Manufacturing	987,951	1,154,677	1,281,720	392,051
Mining	-	-	-	-
Other Services (except Public Administration)	111,533	171,995	197,185	178,293
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	1,932,678	2,481,081	2,794,875	2,839,455
Transportation and Warehousing	-	-	-	-
Unclassified	740	-	-	-
Utilities	-	-	-	-
Wholesale	99,002	76,611	109,535	127,813
Grand Total	\$ 3,175,384	\$ 3,917,862	\$ 4,396,797	\$ 3,551,947

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

NAICS Industry	LAKEWOOD ¹			
	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	\$159,777	\$197,037	\$240,509	\$234,390
Administrative and Support and Waste Management	5,063	5,869	14,945	18,898
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	17,892	752	1,587	1,695
Construction	305,579	376,141	512,778	523,656
Educational Services	-	-	-	-
Finance and Insurance	1,561	1,774	1,323	374
Health Care and Social Assistance	41,044	212	249	233
Information	-	-	-	-
Management of Companies and Enterprises	-	-	-	-
Manufacturing	1,788,794	2,050,025	2,381,424	2,659,195
Mining	-	-	-	-
Other Services (except Public Administration)	533,972	685,766	703,073	521,215
Professional, Scientific, and Technical Services	38,173	68,014	99,109	70,246
Public Administration	-	-	-	-
Real Estate Rental and Leasing	35,638	93,362	158,638	212,502
Retail	13,892,997	19,219,370	21,434,182	19,363,479
Transportation and Warehousing	59	89	65	59
Unclassified	190,541	267,455	206,308	177,961
Utilities	88,842	121,125	135,149	123,140
Wholesale	3,727,672	4,138,700	4,357,361	4,692,482
Grand Total	\$ 20,827,602	\$ 27,225,690	\$ 30,246,700	\$ 28,599,523

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

LONG BRANCH ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	\$5,894	\$7,866	\$9,695	\$8,127
Construction	187,379	146,429	21,239	268
Educational Services	-	-	-	-
Finance and Insurance	4,408	5,691	4,760	5,263
Health Care and Social Assistance	-	-	-	-
Information	-	-	-	-
Management of Companies and Enterprises	-	-	-	-
Manufacturing	47,037	33,349	37,302	28,976
Mining	-	-	-	-
Other Services (except Public Administration)	61,615	72,515	58,613	74,712
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	2,467	2,768	3,851	2,350
Retail	2,498,318	3,109,425	3,248,779	3,071,958
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	358,528	379,878	458,544	536,801
Grand Total	\$ 3,165,646	\$ 3,757,922	\$ 3,842,782	\$ 3,728,455

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

MILLVILLE ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	\$30	\$64	\$173	\$600
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	13,784	19,436	33,413	32,885
Construction	-	-	-	-
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	61,960	64,820	66,917	96,419
Management of Companies and Enterprises	-	-	-	-
Manufacturing	208,513	298,541	296,637	281,917
Mining	-	-	-	-
Other Services (except Public Administration)	17,553	22,213	16,224	751
Professional, Scientific, and Technical Services	56,473	54,452	49,098	66,363
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	4,191,789	4,717,820	4,660,867	4,739,194
Transportation and Warehousing	-	-	-	-
Unclassified	4,809	11,159	12,924	13,684
Utilities	-	-	-	-
Wholesale	-	-	-	-
Grand Total	\$ 3,775,917	\$ 4,081,394	\$ 4,460,170	\$ 4,257,356

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

MOUNT HOLLY ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
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	\$49	\$55	\$62	\$46
Information	6,010	6,241	5,722	4,269
Management of Companies and Enterprises	-	-	-	-
Manufacturing	261,404	354,582	413,794	389,981
Mining	-	-	-	-
Other Services (except Public Administration)	39,619	48,174	51,760	42,061
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	6	4	7	13
Real Estate Rental and Leasing	44,125	60,567	72,947	20,190
Retail	1,533,631	2,339,986	2,233,227	2,130,561
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	1,415	1,392
Utilities	-	-	-	-
Wholesale	8	-	-	-
Grand Total	\$ 1,884,851	\$ 2,809,608	\$ 2,778,934	\$ 2,588,513

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

NEW BRUNSWICK ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	-	-	-	-
Construction	-	\$1,329	\$994	\$690
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	4,721	-	-	-
Management of Companies and Enterprises	-	-	-	-
Manufacturing	44,152	46,634	55,684	55,165
Mining	-	-	-	-
Other Services (except Public Administration)	51,151	58,888	38,099	28,287
Professional, Scientific, and Technical Services	32	76	60	43
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	1,412,889	1,685,107	1,808,212	1,503,438
Transportation and Warehousing	-	-	-	-
Unclassified	6,136	5,724	6,597	7,450
Utilities	-	-	-	-
Wholesale	408,992	563,019	442,569	288,315
Grand Total	\$ 1,928,072	\$ 2,360,778	\$ 2,352,214	\$ 1,883,387

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

NEWARK ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	\$18,125	\$29,650	\$40,583	\$42,578
Administrative and Support and Waste Management	9,831	11,803	9,972	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	4,359	-	-	-
Construction	192,952	262,771	272,194	236,882
Educational Services	1,797	3,094	3,286	3,823
Finance and Insurance	736	911	987	1,146
Health Care and Social Assistance	-	-	-	-
Information	253,792	242,432	272,198	273,677
Management of Companies and Enterprises	-	-	-	-
Manufacturing	626,865	702,100	770,546	600,332
Mining	-	-	-	-
Other Services (except Public Administration)	227,010	293,463	341,120	377,464
Professional, Scientific, and Technical Services	4,481	14,478	17,152	14,260
Public Administration	-	-	-	-
Real Estate Rental and Leasing	40,979	45,963	51,151	49,803
Retail	6,127,165	7,158,028	7,192,230	7,038,272
Transportation and Warehousing	3,954	3,595	4,601	5,324
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	1,558,830	1,911,117	1,825,388	1,596,157
Grand Total	\$ 9,070,875	\$ 10,679,407	\$ 10,801,407	\$ 10,239,720

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

NORTH BERGEN ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	\$2,018	\$582	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	-	-	-	-
Construction	8,048	14,034	20,627	20,045
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	133,266	152,075	141,507	159,088
Management of Companies and Enterprises	-	-	-	-
Manufacturing	637,696	708,048	734,502	635,373
Mining	-	-	-	-
Other Services (except Public Administration)	36,251	39,620	12,795	-
Professional, Scientific, and Technical Services	6,447	234	361	443
Public Administration	-	-	-	-
Real Estate Rental and Leasing	618	714	641	71
Retail	6,923,734	7,540,846	7,371,945	7,979,524
Transportation and Warehousing	-	-	-	-
Unclassified	206	484	725	957
Utilities	-	-	-	-
Wholesale	408,010	512,681	505,808	500,814
Grand Total	\$ 8,156,293	\$ 8,969,315	\$ 8,788,911	\$ 9,296,316

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

NORTH WILDWOOD CITY ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	\$319	\$1,558	\$5,522	\$5,796
Construction	-	-	-	-
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	-	-	-	-
Management of Companies and Enterprises	-	-	-	-
Manufacturing	163,422	205,757	236,494	291,363
Mining	-	-	-	-
Other Services (except Public Administration)	-	-	-	-
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	213,015	223,025	193,154	173,461
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	-	-	-	-
Grand Total	\$ 376,756	\$ 430,341	\$ 435,170	\$ 470,620

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

ORANGE ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
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	\$122,516	\$88,155	\$118,358	\$121,316
Management of Companies and Enterprises	-	-	-	-
Manufacturing	-	-	-	14,180
Mining	-	-	-	-
Other Services (except Public Administration)	2,344	2,583	2,445	3,293
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	916,124	870,903	833,575	791,895
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	529,786	570,583	513,827	505,838
Grand Total	\$ 1,570,769	\$ 1,532,225	\$ 1,468,205	\$ 1,436,523

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

PASSAIC ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	-	-	-	-
Construction	\$46,741	\$54,371	\$63,819	\$64,902
Educational Services	-	-	-	-
Finance and Insurance	7,568	7,607	6,509	4,890
Health Care and Social Assistance	-	-	-	-
Information	57,882	50,157	24,730	14,148
Management of Companies and Enterprises	-	-	-	-
Manufacturing	70,729	79,549	100,382	88,520
Mining	-	-	-	-
Other Services (except Public Administration)	20,366	30,346	35,301	32,480
Professional, Scientific, and Technical Services	10,525	13,748	14,298	13,647
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	4,597,052	5,144,594	5,221,357	5,796,226
Transportation and Warehousing	3,950	1,491	-	-
Unclassified	1,368	1,992	2,200	2,187
Utilities	-	-	-	-
Wholesale	28,213	74,624	82,392	96,933
Grand Total	\$ 4,844,393	\$ 5,458,479	\$ 5,550,989	\$ 6,113,933

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

PATERSON ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	\$11,729	\$19,952	\$12,000	\$10,739
Administrative and Support and Waste Management	14,828	18,992	13,889	12,420
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	782	1,334	1,121	733
Construction	119,014	145,524	129,999	86,211
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	254,437	219,026	233,970	210,362
Management of Companies and Enterprises	-	-	-	-
Manufacturing	335,379	336,515	389,534	422,821
Mining	-	-	-	-
Other Services (except Public Administration)	885,324	1,270,254	1,187,699	1,217,606
Professional, Scientific, and Technical Services	17,714	18,955	1,065	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	319	341	328	200
Retail	10,127,828	11,461,524	11,092,826	10,759,716
Transportation and Warehousing	9,548	8,197	4,316	-
Unclassified	32,369	33,340	32,538	31,763
Utilities	-	-	-	-
Wholesale	1,644,459	1,917,064	2,108,618	2,008,850
Grand Total	\$ 13,453,729	\$ 15,451,019	\$ 15,207,902	\$ 14,761,421

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

PEMBERTON ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	\$2,209	\$2,370	\$1,217	\$1,316
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)	20,340	22,658	26,376	27,633
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	381,976	436,803	439,252	442,805
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	54,358	82,679	83,113	77,519
Grand Total	\$ 458,883	\$ 544,510	\$ 549,957	\$ 549,274

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

PERTH AMBOY ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	6,991	11,961	13,302	12,739
Administrative and Support and Waste Management	17,882	21,519	28,587	27,132
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	-	-	-	-
Construction	133,154	188,580	58,220	42,096
Educational Services	2,855	3,816	3,303	4,222
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	47,617	47,729	53,609	116,876
Management of Companies and Enterprises	-	-	-	-
Manufacturing	599,687	638,322	669,941	671,318
Mining	-	-	-	-
Other Services (except Public Administration)	113,212	109,017	128,339	117,931
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	1,495,484	1,713,428	1,791,833	1,736,422
Transportation and Warehousing	-	-	-	-
Unclassified	30,968	34,018	1,821	1,137
Utilities	-	-	-	-
Wholesale	160,318	179,808	188,176	189,317
Grand Total	\$ 2,608,168	\$ 2,948,198	\$ 2,937,131	\$ 2,919,190

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

PHILLIPSBURG ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	-	\$5	-	-
Construction	-	-	-	-
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	8	16	3	47
Information	-	-	-	-
Management of Companies and Enterprises	-	-	-	-
Manufacturing	12,309	15,430	17,299	22,040
Mining	-	-	-	-
Other Services (except Public Administration)	58,002	68,734	23,475	6,913
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	618,693	999,724	957,331	738,275
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	-	-	118	64
Grand Total	\$ 689,012	\$ 1,083,909	\$ 998,225	\$ 767,339

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

PLAINFIELD ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
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	\$38,022	\$40,358	\$55,510	\$35,774
Management of Companies and Enterprises	-	-	-	-
Manufacturing	-	176	-	-
Mining	-	-	-	-
Other Services (except Public Administration)	22,477	33,749	5,763	2,613
Professional, Scientific, and Technical Services	7,653	10,428	6,763	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	799,676	962,003	948,657	891,958
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	495,059	680,165	684,846	590,829
Grand Total	\$ 1,362,885	\$ 1,726,879	\$ 1,701,538	\$ 1,521,174

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
PLEASANTVILLE¹				
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	\$2,476	\$2,764	\$2,927	\$2,489
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	-	-	-	-
Construction	309,021	406,420	491,716	411,530
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	2,161	67,697	69,820	88,635
Management of Companies and Enterprises	-	-	-	-
Manufacturing	329,807	9,540	2,479	-
Mining	-	-	-	-
Other Services (except Public Administration)	78,763	105,571	62,702	48,471
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	3,929,047	4,392,712	4,781,077	2,253,749
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	1,101,631	1,365,325	1,531,059	1,268,089
Grand Total	\$ 5,752,907	\$ 6,350,029	\$ 6,941,781	\$ 4,072,964

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

ROSELLE BORO ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
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	\$6,433	\$19,846	\$24,266	\$25,951
Mining	-	-	-	-
Other Services (except Public Administration)	5,597	7,722	10,952	6,127
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	1,065,675	1,272,725	1,211,347	1,136,334
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	51,189	70,382	69,828	78,585
Grand Total	\$ 1,128,895	\$ 1,370,675	\$ 1,316,394	\$ 1,246,996

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

TRENTON ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	-	-	-	\$1,832
Administrative and Support and Waste Management	747	62	28	78
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	123	23	-	-
Construction	6,943	8,180	6,153	4,914
Educational Services	-	-	-	-
Finance and Insurance	5,908	13,284	9,567	10,285
Health Care and Social Assistance	296	67	10	-
Information	10,504	10,037	18,534	15,705
Management of Companies and Enterprises	-	-	-	-
Manufacturing	147,315	264,269	280,069	207,688
Mining	-	-	-	-
Other Services (except Public Administration)	4,574	5,092	5,423	4,534
Professional, Scientific, and Technical Services	253	401	365	465
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	1,239,054	1,577,308	1,676,702	948,176
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	1,005,387	1,155,722	1,025,873	1,159,201
Grand Total	\$ 2,421,104	\$ 3,034,445	\$ 3,022,724	\$ 2,352,879

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

UNION CITY ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	\$6,919	\$11,235	\$11,613	\$13,612
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	1,961	3,698	5,196	5,409
Construction	-	-	-	-
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	81,002	85,769	86,485	35,739
Management of Companies and Enterprises	-	-	-	-
Manufacturing	3,902	4,430	4,327	5,520
Mining	-	-	-	-
Other Services (except Public Administration)	-	-	-	-
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	1,117,762	1,283,622	1,157,505	1,161,719
Transportation and Warehousing	-	-	-	-
Unclassified	8,291	8,991	11,774	10,822
Utilities	-	-	-	-
Wholesale	58,819	72,578	74,764	40,233
Grand Total	\$ 1,278,657	\$ 1,470,325	\$ 1,351,663	\$ 1,273,055

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

VINELAND ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	\$1,309	\$1,199	\$1,486	\$1,695
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	5,069	5,507	4,393	4,683
Construction	104,245	130,902	134,200	162,391
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	4,556	7,037	8,706	10,607
Information	73,994	100,667	108,836	124,774
Management of Companies and Enterprises	-	-	-	-
Manufacturing	455,197	291,814	331,931	299,933
Mining	-	-	-	-
Other Services (except Public Administration)	99,167	122,833	133,258	135,949
Professional, Scientific, and Technical Services	13,241	19,221	9,876	10,575
Public Administration	-	-	-	-
Real Estate Rental and Leasing	51,921	52,602	27,118	135
Retail	7,367,832	8,143,796	8,056,742	8,164,944
Transportation and Warehousing	-	-	-	-
Unclassified	2,696	4,053	2,751	2,271
Utilities	-	-	-	-
Wholesale	605,506	732,996	1,111,708	955,465
Grand Total	\$ 8,784,731	\$ 9,612,627	\$ 9,931,005	\$ 9,873,422

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

WEST NEW YORK ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	\$773	-	-	-
Construction	-	-	-	-
Educational Services	4,085	3,939	6,023	5,324
Finance and Insurance	4,221	3,357	3,716	3,799
Health Care and Social Assistance	-	-	-	-
Information	271,443	306,890	337,943	393,760
Management of Companies and Enterprises	-	-	-	-
Manufacturing	60,915	66,121	56,132	60,852
Mining	-	-	-	-
Other Services (except Public Administration)	6,495	8,614	9,211	9,179
Professional, Scientific, and Technical Services	2,312	3,676	2,176	734
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	845,334	1,066,874	1,030,630	965,242
Transportation and Warehousing	-	-	-	-
Unclassified	4,467	6,026	5,190	5,450
Utilities	-	-	-	-
Wholesale	590,522	694,322	647,330	567,692
Grand Total	\$ 1,790,566	\$ 2,159,819	\$ 2,098,351	\$ 2,012,031

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

WEST WILDWOOD BORO ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	-	-	-	-
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	\$3,785	\$4,112	\$4,700	\$5,669
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

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

WILDWOOD CITY ¹ NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	\$614	\$2,445	\$2,803	\$2,758
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	156	3,288	6,711	9,175
Construction	37,209	43,265	35,357	39,316
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	-	-	-	-
Management of Companies and Enterprises	-	-	-	-
Manufacturing	200,573	273,406	278,315	289,748
Mining	10,940	23,089	74,636	40,080
Other Services (except Public Administration)	1,365	29	54	36
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	8,689	8,651	8,386	6,264
Retail	450,407	563,231	514,197	460,991
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	203,326	272,364	286,548	253,438
Grand Total	\$ 913,281	\$ 1,189,769	\$ 1,207,008	\$ 1,101,806

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

WILDWOOD CREST BORO NAICS Industry	Sales Tax Collected			
	TY2020	TY2021	TY2022	TY2023
Accommodation and Food Services	\$610	\$755	\$775	\$768
Administrative and Support and Waste Management	-	-	-	-
Agriculture, Forestry, Fishing and Hunting	-	-	-	-
Arts, Entertainment, and Recreation	1,251	1,641	1,454	1,204
Construction	-	-	-	-
Educational Services	-	-	-	-
Finance and Insurance	-	-	-	-
Health Care and Social Assistance	-	-	-	-
Information	-	-	-	-
Management of Companies and Enterprises	-	-	-	-
Manufacturing	3,984	5,502	8,395	7,378
Mining	-	-	-	-
Other Services (except Public Administration)	1,026	2,279	2,850	3,498
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	-	-	-	-
Real Estate Rental and Leasing	-	-	-	-
Retail	12,525	11,740	36,701	1,777
Transportation and Warehousing	-	-	-	-
Unclassified	-	-	-	-
Utilities	-	-	-	-
Wholesale	-	-	-	-
Grand Total	\$ 19,397	\$ 21,918	\$ 50,176	\$ 14,626

¹Collected at reduced Sales Tax rate for certain retail sales made by certified vendors

Table 45 – Atlantic City Luxury Tax Summary Table

Atlantic City Luxury Tax					
	AC Luxury Tax Receipts from Alcoholic Beverages (3% on sales of alcoholic beverages sold by the drink.)		Total AC Luxury Tax Due from Room Rentals and Alcohol	NJ Portion of Sales and Use Tax on Room Rentals	Total AC Promotional Fee Casinos - \$2 per day All others, \$1 per day
	AC Luxury Tax from Room Rentals				
TY2020	\$ 15,905,987	\$ 2,089,652	\$ 17,995,638	\$ 6,344,676	\$ 4,928,279
TY2021	30,823,213	4,334,119	35,159,190	12,320,985	7,464,199
TY2022	37,444,705	5,361,976	42,808,773	14,958,112	8,323,261
TY2023	40,132,531	5,644,632	45,778,102	16,114,625	8,580,752