

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

Sales and Use Tax:

Statistical Report
Tax Years 2018-2021



Office of Revenue and Economic Analysis

August 1, 2023

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. A second report for Tax Years 2015 through 2017 was issued in 2021.

This is the third Sales and Use Tax Statistical Report issued by the State of New Jersey, and it covers Tax Years 2018 through 2021. The analysis uses information from returns filed for New Jersey’s Sales and Use Tax (SUT). **The sales tax rate in calendar years 2018 through 2021 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.**

This analysis includes a complement of 46 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 2018 through 2021. 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 2018 to 2021 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 2021. The wholesale trade sector accounted for 13% of collections, the accommodation and food services sector accounted for 10% 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 2021, motor vehicle and parts dealers accounted for approximately 28% 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,” (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: 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.

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.

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>

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

For Tax Years 2018 through 2021, 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 2021, the sales tax portion reported a total of \$11.3 billion while the use tax portion reported \$446.0 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 2021, the retail trade sector accounted for the highest amount of SUT collections (44%) by two-digit NAICS code. The wholesale trade sector accounted for 13% of collections, the accommodation and food services sector accounted for 10% of collections, utilities accounted for 7%. The share of collections by sector remained relatively constant over the four tax years analyzed, however, the share of revenue generated by the wholesale trade sector rose five percentage points during that period as retail trade and accommodations and food services lost some of their share over the same period.

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 (72%), followed by natural gas (22%), and transportation (56%). The shares have remained relatively constant from Tax Years 2018 to 2021.

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 (75%) of the 2% Cape May County Tourism Tax received from Cape May County in 2021, likely due to the imposition of the tax on room rentals and food. The arts, entertainment, and recreation for 11% of the Cape May County Tourism Tax and the arts, entertainment, and the retail sector 19% 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 2018 to 2021. 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 2021 (80%), while wholesale trade was the second largest sector, representing 8% of collections, which were similar with prior years' shares.

Table 6: UEZ Collections by Zone

For calendar year 2021, the SUT tax rate for qualified purchases in UEZs was 3.3125%. The UEZ that collected the most SUT in 2021 was Lakewood (15% 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 2018 to 2021 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 2021 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 2021, 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 the Impact of the COVID-19 Pandemic on SUT Collections

While an in-depth and detailed analysis on pandemic SUT collections is beyond the scope of this report, we can note that collections were impacted by economic events related to the COVID-19 pandemic. Due to the measures taken beginning in March of 2020 to prevent the spread of the virus, spending on taxable goods declined from 2019 to 2020. For example, sales tax collections on the ST-50 form declined by about \$104 million (1.2%) from 2019 to 2020 (Table 1, page 8). Total sales tax collections collected at the 6.625% rate declined by \$137.4 million, or 1.4%. Some sectors of the economy were disproportionately affected by the COVID-19 pandemic. For example, sales tax collections from the retail sector declined 1.4% from 2019 to 2020, however, collections from the Accommodations and Food Sector saw steeper declines of 27.6% year-over-year, and the Arts, Entertainment, and Recreation sector saw collections drop 41.0% (Table 2a, page 9). The Wholesale sector was the lone standout performer in 2020, as collections rose 44.4% from 2019.

IV. Results

Table 1 – Summary SUT Table

Sales and Use Tax Collections by Type (Tax Years 2018 - 2021)								
Return Type (% Rate)	Sales Tax Collected				Use Tax Collected			
	TY2018	TY2019	TY2020	TY2021	TY2018	TY2019	TY2020	TY2021
ST-50 (6.625%) ¹	\$ 8,691,799,338	\$ 8,953,459,034	\$ 8,849,748,793	\$ 10,192,078,504	\$ 438,494,438	\$ 440,106,107	\$ 392,234,954	\$ 401,195,822
ST-50-EN (6.625%) ^{1 2}	865,408,177	862,963,052	835,488,548	880,466,541	33,115,083	31,453,785	33,689,623	34,367,244
UEZ (6.625%) ^{1 3}	125,381,906	141,498,944	139,454,327	170,567,137	4,231,721	3,462,471	2,741,550	5,121,966
ST-350 (Cape May 6.625%) ⁴	17,450,582	16,877,751	14,491,270	22,869,389	65,275	56,865	36,294	101,040
ST-450 (Salem 6.625%) ⁵	12,054,711	12,668,139	10,915,372	13,334,970	3,852,157	3,865,036	4,150,672	5,213,399
Total (6.625%)¹	9,712,094,715	9,987,466,920	9,850,098,310	11,279,316,540	479,758,674	478,944,264	432,853,095	445,999,470
UEZ Tax (3.3125%) ³	\$ 143,067,841	\$ 147,876,923	\$ 152,306,651	\$ 183,832,090				
ST-350 (Cape May 2%) ⁴	4,899,177	4,641,172	3,851,228	6,330,963				
ST-450 (Salem 3.3125%) ⁵	3,852,219	3,865,229	4,151,660	5,213,412				
¹ For detail, see Table 2 on page 9								
² For detail, see Table 3 on Page 11								
³ For detail, see tables 6-45 on pages 14-53								
⁴ For detail, see table 4 on page 12								
⁵ For detail, see table 5 on page 13								

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

NAICS Industry	Sales Tax Collected				Use Tax Collected			
	TY2018	TY2019	TY2020	TY2021	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ 986,366,404	\$ 1,038,935,532	\$ 752,054,648	\$ 1,085,357,502	\$ 9,010,779	\$ 9,606,880	\$ 5,146,983	\$ 7,501,827
Administrative and Support and Waste Management	330,442,224	335,343,151	329,001,566	380,320,285	9,958,428	9,099,091	7,609,370	8,594,721
Agriculture, Forestry, Fishing and Hunting	10,310,055	11,739,381	12,631,154	14,444,724	157,603	171,176	172,469	195,101
Arts, Entertainment, and Recreation	125,924,630	132,369,740	78,104,210	125,728,022	13,031,743	10,532,352	2,616,134	10,088,243
Construction	246,655,707	254,051,946	232,290,690	270,970,127	36,691,004	33,286,830	30,905,995	34,688,096
Educational Services	15,332,683	15,073,979	18,922,399	19,539,526	1,686,328	1,122,508	732,133	827,809
Finance and Insurance	62,183,922	56,681,607	72,434,566	74,856,430	22,005,120	21,624,524	22,016,931	13,606,095
Health Care and Social Assistance	11,972,368	12,213,956	9,619,853	11,096,357	16,183,412	16,640,848	25,225,086	23,672,121
Information	395,446,763	383,025,357	369,464,775	389,900,588	24,530,251	25,271,441	20,454,549	28,942,080
Management of Companies and Enterprises	8,470,436	8,408,294	11,000,639	13,710,261	8,315,145	6,582,939	7,605,495	6,522,867
Manufacturing	335,695,319	336,110,584	318,994,854	371,090,630	63,237,187	58,726,121	59,973,450	68,398,872
Mining	7,883,929	8,349,218	8,459,972	10,104,706	218,072	473,674	392,536	301,554
Other Services (except Public Administration)	449,178,391	461,883,287	407,068,383	471,327,427	12,041,730	11,749,339	11,346,572	9,888,796
Professional, Scientific, and Technical Services	375,574,002	380,713,177	379,192,635	410,937,008	19,406,846	28,025,003	23,688,635	20,849,251
Public Administration	2,214,211	2,394,344	1,952,877	2,208,437	494	316,189	317	422
Real Estate Rental and Leasing	198,392,585	220,065,164	213,532,960	263,206,589	9,608,090	20,431,017	17,868,569	7,014,622
Retail	4,469,605,763	4,549,008,065	4,483,950,407	4,950,826,111	130,871,684	134,491,317	96,980,202	105,608,681
Building Material and Garden Equipment and Supplies	554,810,810	554,129,480	620,415,219	685,672,292	10,716,965	11,445,797	9,317,068	12,041,102
Clothing and Clothing Accessories Stores	232,189,388	232,980,104	202,344,247	256,965,437	7,627,669	7,395,589	4,692,073	5,111,551
Electronics and Appliance Stores	233,596,029	228,985,418	201,874,294	215,796,318	5,523,369	4,842,601	2,148,399	3,270,543
Food and Beverage Stores	646,131,938	666,872,176	705,706,670	734,537,572	8,034,671	8,831,299	5,954,024	6,142,985
Furniture and Home Furnishings Stores	288,224,122	287,947,843	266,244,365	311,679,655	5,377,314	5,152,612	3,191,389	3,726,500
Gasoline Stations	144,464,520	143,079,228	132,925,480	131,109,482	3,592,205	3,805,946	1,953,144	2,283,498
General Merchandise Stores	373,484,879	372,144,099	389,395,443	407,042,394	9,432,954	7,823,621	5,512,313	6,271,379
Health and Personal Care Stores	234,310,869	232,449,686	217,355,420	215,355,222	6,750,419	6,814,741	4,574,884	4,976,565
Miscellaneous Store Retailers	225,633,395	222,312,355	209,755,838	234,335,692	5,067,559	5,341,360	3,102,761	4,384,392
Motor Vehicle and Parts Dealers	1,165,618,385	1,215,255,330	1,113,540,212	1,372,623,812	59,716,383	63,135,960	50,845,129	51,021,422
Nonstore Retailers	179,718,147	214,538,661	243,924,983	194,364,517	5,003,686	5,944,838	3,668,324	3,642,756
Sporting Goods, Hobby, Musical Instrument, and Book Stores	191,423,279	178,313,684	180,468,237	191,343,717	4,028,489	3,956,951	2,020,694	2,735,987
Transportation and Warehousing	42,936,325	46,195,885	39,985,555	46,647,365	7,563,873	6,987,446	9,534,947	6,148,960
Unclassified ³	57,051,139	59,941,978	52,317,059	65,505,007	2,424,989	2,372,774	2,197,517	2,296,766
Utilities	763,092,031	763,520,341	742,804,818	785,356,932	55,358,089	47,255,291	49,477,020	48,669,725
Wholesale	817,365,829	911,441,936	1,316,314,291	1,516,182,506	37,457,807	34,177,505	38,908,182	42,182,861
Grand Total	\$ 9,712,094,715	\$ 9,987,466,920	\$ 9,850,098,310	\$ 11,279,316,540	\$ 479,758,674	\$ 478,944,264	\$ 432,853,095	\$ 445,999,470

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 (% of Collections)

NAICS Industry	Sales Tax Collected				Use Tax Collected			
	TY2018	TY2019	TY2020	TY2021	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	10.2%	10.4%	7.6%	9.6%	1.9%	2.0%	1.2%	1.7%
Administrative and Support and Waste Management	3.4%	3.4%	3.3%	3.4%	2.1%	1.9%	1.8%	1.9%
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%	1.3%	0.8%	1.1%	2.7%	2.2%	0.6%	2.3%
Construction	2.5%	2.5%	2.4%	2.4%	7.6%	7.0%	7.1%	7.8%
Educational Services	0.2%	0.2%	0.2%	0.2%	0.4%	0.2%	0.2%	0.2%
Finance and Insurance	0.6%	0.6%	0.7%	0.7%	4.6%	4.5%	5.1%	3.1%
Health Care and Social Assistance	0.1%	0.1%	0.1%	0.1%	3.4%	3.5%	5.8%	5.3%
Information	4.1%	3.8%	3.8%	3.5%	5.1%	5.3%	4.7%	6.5%
Management of Companies and Enterprises	0.1%	0.1%	0.1%	0.1%	1.7%	1.4%	1.8%	1.5%
Manufacturing	3.5%	3.4%	3.2%	3.3%	13.2%	12.3%	13.9%	15.3%
Mining	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%
Other Services (except Public Administration)	4.6%	4.6%	4.1%	4.2%	2.5%	2.5%	2.6%	2.2%
Professional, Scientific, and Technical Services	3.9%	3.8%	3.8%	3.6%	4.0%	5.9%	5.5%	4.7%
Public Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
Real Estate Rental and Leasing	2.0%	2.2%	2.2%	2.3%	2.0%	4.3%	4.1%	1.6%
Retail	46.0%	45.5%	45.5%	43.9%	27.3%	28.1%	22.4%	23.7%
Building Material and Garden Equipment and Supplies	12.4%	12.2%	13.8%	13.8%	8.2%	8.5%	9.6%	11.4%
Clothing and Clothing Accessories Stores	5.2%	5.1%	4.5%	5.2%	5.8%	5.5%	4.8%	4.8%
Electronics and Appliance Stores	5.2%	5.0%	4.5%	4.4%	4.2%	3.6%	2.2%	3.1%
Food and Beverage Stores	14.5%	14.7%	15.7%	14.8%	6.1%	6.6%	6.1%	5.8%
Furniture and Home Furnishings Stores	6.4%	6.3%	5.9%	6.3%	4.1%	3.8%	3.3%	3.5%
Gasoline Stations	3.2%	3.1%	3.0%	2.6%	2.7%	2.8%	2.0%	2.2%
General Merchandise Stores	8.4%	8.2%	8.7%	8.2%	7.2%	5.8%	5.7%	5.9%
Health and Personal Care Stores	5.2%	5.1%	4.8%	4.3%	5.2%	5.1%	4.7%	4.7%
Miscellaneous Store Retailers	5.0%	4.9%	4.7%	4.7%	3.9%	4.0%	3.2%	4.2%
Motor Vehicle and Parts Dealers	26.1%	26.7%	24.8%	27.7%	45.6%	46.9%	52.4%	48.3%
Nonstore Retailers	4.0%	4.7%	5.4%	3.9%	3.8%	4.4%	3.8%	3.4%
Sporting Goods, Hobby, Musical Instrument, and Book Stores	4.3%	3.9%	4.0%	3.9%	3.1%	2.9%	2.1%	2.6%
Transportation and Warehousing	0.4%	0.5%	0.4%	0.4%	1.6%	1.5%	2.2%	1.4%
Unclassified ³	0.6%	0.6%	0.5%	0.6%	0.5%	0.5%	0.5%	0.5%
Utilities	7.9%	7.6%	7.5%	7.0%	11.5%	9.9%	11.4%	10.9%
Wholesale	8.4%	9.1%	13.4%	13.4%	7.8%	7.1%	9.0%	9.5%
Grand Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
¹ Collected under 6.625% SUT Rate								
² ST-50, ST-50EN, ST-350, ST-450 UZ-50								
³ 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 2018 - 2021)							
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
2018	\$ 865,408,177	\$ 161,459	\$ 621,876,151	\$ 191,740,591	\$ 51,304,135	\$ 6,030,046	\$ 33,115,083
2019	862,963,052	564,720	619,679,878	183,203,627	59,786,248	6,401,922	31,453,785
2020	835,488,548	105,648	610,546,038	179,184,309	45,453,832	6,700,779	33,689,623
2021	880,466,541	169,040	631,629,240	193,749,188	54,577,789	7,061,717	34,367,244

Table 4 – Cape May Tourism Sales Tax by Industry

Cape May County Sales Tax Collections by Industry, Tax Years 2018 - 2021 ¹												
NAICS Industry	Sales Tax Collected 6.625% ²				Sales Tax Collected 2% ³				Use Tax Collected ²			
	TY2018	TY2019	TY2020	TY2021	TY2018	TY2019	TY2020	TY2021	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ 12,476,348	\$ 12,128,573	\$ 10,306,496	\$ 16,298,926	\$ 3,706,697	\$ 3,559,569	\$ 2,996,638	\$ 4,763,882	\$ 3,018	\$ 10,499	\$ 3,996	\$ 20,778
Administrative and Support and Waste Management												
Agriculture, Forestry, Fishing and Hunting		13,846	8,901			4,180	2,789					
Arts, Entertainment, and Recreation	2,007,860	1,469,937	968,340	2,494,807	598,383	438,997	283,233	725,225	61,894	46,366	31,886	80,262
Construction	9,947	9,007	5,743	10,061	898	1,210	661	920	46			
Educational Services												
Finance and Insurance												
Health Care and Social Assistance			22									
Information												
Management of Companies and Enterprises			73,414				22,142					
Manufacturing	41,896	62,370		109,822	12,648	18,560		32,560	291			
Mining												
Other Services (except Public Administration)												
Professional, Scientific, and Technical Services												
Public Administration	205				121							
Real Estate Rental and Leasing	331,527	457,379	427,770	634,895	99,168	136,916	123,681	189,060	13		291	
Retail	2,487,587	2,632,220	2,616,617	3,219,937	452,807	450,370	396,795	589,664	14		121	
Transportation and Warehousing	2,110	2,399	1,476	6,339	349	572	386	1,093				
Unclassified	90,560	99,833	82,491	94,602	27,339	30,138	24,903	28,559				
Utilities												
Wholesale	2,542	2,187			767	660						
Grand Total	\$ 17,450,582	\$ 16,877,751	\$ 14,491,270	\$ 22,869,389	\$ 4,899,177	\$ 4,641,172	\$ 3,851,228	\$ 6,330,963	\$ 65,275	\$ 56,865	\$ 36,294	\$ 101,040

¹ST-350 Return Data

²Tax 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 2018 - 2021 ¹												
NAICS Industry	Sales Tax Collected 6.625% ²				Sales Tax Collected 3.3125% ³				Use Tax Collected ²			
	2018	2019	2020	2021	2018	2019	2020	2021	2018	2019	2020	2021
Accommodation and Food Services	\$ 2,040,571	\$ 2,441,195	\$ 1,720,994	\$ 2,490,492	\$ 102,729	\$ 82,312	\$ 123,997	\$ 95,131	\$ 102,729	\$ 82,312	\$ 123,997	\$ 95,131
Administrative and Support and Waste Management												
Agriculture, Forestry, Fishing and Hunting	276,732	263,278	222,982	320,112	39,835	57,607	81,043	81,508	39,835	57,607	81,043	81,508
Arts, Entertainment, and Recreation	346,023	360,577	227,419	380,543	19,584	20,716	30,599	30,973	19,584	20,590	30,599	30,973
Construction	443,248	379,029	410,371	555,818	103,530	97,155	141,204	160,188	103,471	97,096	141,204	160,188
Educational Services		1	28	15								
Finance and Insurance	935	171	1,364	1,437	2,546	2,568	2,020	1,682	2,546	2,568	2,020	1,682
Health Care and Social Assistance	5,838	6,708	3,149	5,916	9,054	8,028	5,209	5,133	9,054	8,028	5,209	5,133
Information	5,737	5,447	4,074	6,707	18,592	18,761	22,620	24,590	18,592	18,761	22,620	24,590
Management of Companies and Enterprises												
Manufacturing	1,248,555	608,063	507,671	683,243	160,792	161,860	188,899	201,094	160,792	161,852	188,899	201,082
Mining												
Other Services (except Public Administration)												
Professional, Scientific, and Technical Services				7,371								
Public Administration												
Real Estate Rental and Leasing	355,971	182,008	148,021	251,762	19,198	3,845	15,051	2,884	19,198	3,845	15,051	2,884
Retail	6,835,079	7,928,531	7,147,683	7,980,044	3,033,248	3,109,380	3,179,347	4,164,895	3,033,245	3,109,380	3,178,359	4,164,895
Transportation and Warehousing	83,908	86,261	89,206	106,373	26,059	33,376	32,213	32,409	26,059	33,376	32,213	32,409
Unclassified	185,964	211,506	266,677	287,594	14,047	14,469	10,026	6,905	14,047	14,469	10,026	6,905
Utilities	4,402	3,282	3,281	529	1,449	1,163	1,155		1,449	1,163	1,155	
Wholesale	221,749	192,081	162,452	257,014	301,557	253,988	318,277	406,019	301,557	253,988	318,277	406,019
Grand Total	\$ 12,054,711	\$ 12,668,139	\$ 10,915,372	\$ 13,334,970	\$ 3,852,219	\$ 3,865,229	\$ 4,151,660	\$ 5,213,412	\$ 3,852,157	\$ 3,865,036	\$ 4,150,672	\$ 5,213,399

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

Zone	UEZ Sales Tax Collected ¹			
	TY2018	TY2019	TY2020	TY2021
ASBURY PARK	\$ 1,806,437	\$ 1,931,530	\$ 1,933,002	\$ 2,445,315
BAYONNE	3,188,593	3,333,432	3,531,417	4,009,629
BRIDGETON	434,814	855,315	1,030,107	1,334,078
CAMDEN	866,837	1,801,365	1,947,365	2,367,315
CARTERET	2,668,498	2,431,048	2,371,583	2,751,850
EAST ORANGE	2,814,138	3,147,251	3,213,304	3,352,706
ELIZABETH	16,226,433	13,532,899	11,025,942	13,510,325
GLOUCESTER CITY	1,666,919	2,156,664	2,453,379	3,372,205
GUTTENBERG	66,751	60,029	52,201	59,189
HILLSIDE	2,154,042	2,162,765	1,909,587	2,727,142
IRVINGTON	1,275,782	1,462,832	1,735,045	2,054,743
JERSEY CITY	15,629,562	14,711,431	14,017,274	16,278,095
KEARNY	2,957,475	3,288,480	3,231,493	4,081,112
LAKESWOOD	20,448,867	19,870,988	20,813,406	27,188,414
LONG BRANCH	2,942,840	2,967,575	3,151,450	3,720,645
MILLVILLE	4,082,521	4,099,923	4,540,715	5,151,229
MOUNT HOLLY	1,628,154	1,717,858	1,870,656	2,772,332
NEW BRUNSWICK	1,979,878	1,952,533	1,913,877	2,323,501
NEWARK	4,058,643	8,678,703	9,054,288	10,642,131
NORTH BERGEN	7,352,293	7,343,740	8,142,097	8,881,191
NORTH WILDWOOD CITY	497,862	635,350	836,077	1,121,400
ORANGE	2,172,751	2,305,933	2,030,090	2,223,284
PASSAIC	4,770,666	4,633,210	5,303,714	6,149,538
PATERSON	13,072,374	12,789,817	13,912,971	16,136,639
PEMBERTON	559,731	701,769	918,204	1,235,569
PERTH AMBOY	2,894,322	3,124,171	3,067,489	3,639,257
PHILLIPSBURG	821,098	887,894	1,148,333	1,774,967
PLAINFIELD	714,839	1,790,520	1,822,119	2,417,938
PLEASANTVILLE	6,471,774	5,736,249	6,233,820	7,100,478
ROSELLE BORO	1,395,234	1,466,182	1,588,216	2,061,734
TRENTON	1,248,426	2,427,720	2,880,425	3,725,504
UNION CITY	1,406,118	1,535,081	1,737,978	2,161,384
VINELAND	9,612,625	8,993,938	9,243,358	10,303,514
WEST NEW YORK	2,087,026	2,194,270	2,249,887	2,850,878
WEST WILDWOOD BORO	2,462	3,547	3,785	4,112
WILDWOOD CITY	1,071,370	1,125,121	1,372,602	1,880,828
WILDWOOD CREST BORO	19,685	19,789	19,397	21,918
Grand Total	\$ 143,067,841	\$ 147,876,923	\$ 152,306,651	\$ 183,832,090

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 2018 - 2021				
NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ 201,943	\$ 244,732	\$ 302,839	\$ 428,500
Administrative and Support and Waste Management	177,182	246,994	162,595	158,955
Agriculture, Forestry, Fishing and Hunting	1,728	1,746	2,209	2,370
Arts, Entertainment, and Recreation	321,184	368,000	184,705	322,745
Construction	2,097,207	2,223,006	2,370,162	2,768,191
Educational Services	16,959	13,818	17,301	49,364
Finance and Insurance	38,996	35,512	53,324	60,046
Health Care and Social Assistance	70,538	88,593	65,613	29,251
Information	3,020,384	3,199,619	2,645,302	3,163,179
Manufacturing	7,667,200	8,064,833	7,971,890	8,897,575
Mining	5,847	5,313	10,940	23,089
Other Services (except Public Administration)	3,072,032	3,232,682	3,217,886	4,259,806
Professional, Scientific, and Technical Services	381,649	343,280	248,798	318,185
Public Administration	45	32	6	4
Real Estate Rental and Leasing	259,680	266,048	299,082	461,529
Retail	105,301,524	105,192,021	111,394,053	135,064,530
Transportation and Warehousing	115,543	47,112	35,228	34,738
Unclassified	339,554	289,670	354,557	471,292
Utilities	54,235	59,076	89,905	122,171
Wholesale	19,924,414	23,954,835	22,880,256	27,196,571
Grand Total	\$ 143,067,841	\$ 147,876,923	\$ 152,306,651	\$ 183,832,090

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

ASBURY PARK ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ 5,059	\$ 5,910	\$ 6,362	\$ 6,930
Administrative and Support and Waste Management	8,739	7,567	5,004	10,100
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation	499	496	292	844
Construction				
Educational Services				
Finance and Insurance				
Health Care and Social Assistance	2,213	1,958	509	1,055
Information				
Management of Companies and Enterprises				
Manufacturing	352	68	4	
Mining				
Other Services (except Public Administration)	6,356	6,799	5,949	7,376
Professional, Scientific, and Technical Services	7,451	15,051	18,915	32,798
Public Administration				
Real Estate Rental and Leasing				
Retail	1,176,055	1,283,547	1,352,902	1,775,503
Transportation and Warehousing				
Unclassified	14,256	14,851	8,822	17,621
Utilities				
Wholesale	585,458	595,284	534,242	593,088
Grand Total	\$ 1,806,437	\$ 1,931,530	\$ 1,933,002	\$ 2,445,315

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

BAYONNE ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management				
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation	2,130	2,198	1,745	2,142
Construction				
Educational Services				
Finance and Insurance				
Health Care and Social Assistance				
Information	105,583	102,527	99,431	102,179
Management of Companies and Enterprises				
Manufacturing	81,242	105,767	123,987	147,826
Mining				
Other Services (except Public Administration)	65,294	54,931	53,837	59,736
Professional, Scientific, and Technical Services	15,666	14,094	14,703	13,160
Public Administration				
Real Estate Rental and Leasing	500	611	327	284
Retail	2,882,385	3,012,114	3,189,061	3,644,381
Transportation and Warehousing				
Unclassified	29,703	27,575	24,242	29,341
Utilities				
Wholesale	6,091	13,615	24,085	10,581
Grand Total	\$ 3,188,593	\$ 3,333,432	\$ 3,531,417	\$ 4,009,629

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

BRIDGETON ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management				
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation				
Construction	10,142	26,701	23,693	32,969
Educational Services				
Finance and Insurance				
Health Care and Social Assistance				
Information				
Management of Companies and Enterprises				
Manufacturing	45,652	59,664	59,298	70,773
Mining				
Other Services (except Public Administration)	14,399	17,949	22,628	24,481
Professional, Scientific, and Technical Services				
Public Administration				
Real Estate Rental and Leasing				
Retail	342,151	751,001	924,489	1,205,856
Transportation and Warehousing				
Unclassified				
Utilities				
Wholesale	22,470			
Grand Total	\$ 434,814	\$ 855,315	\$ 1,030,107	\$ 1,334,078

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

CAMDEN ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management				
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation	63,370	126,401	65,128	165,876
Construction	151	1,339	184	102
Educational Services				
Finance and Insurance				
Health Care and Social Assistance	8,650	22,290	13,711	12,285
Information				
Management of Companies and Enterprises				
Manufacturing	16,027	24,330	19,552	23,270
Mining				
Other Services (except Public Administration)	2,215	8,312	1,618	750
Professional, Scientific, and Technical Services	3,577	8,057	8,953	8,869
Public Administration				
Real Estate Rental and Leasing				160
Retail	495,492	985,799	1,141,242	1,374,797
Transportation and Warehousing				
Unclassified				
Utilities				
Wholesale	277,354	624,838	696,978	781,206
Grand Total	\$ 866,837	\$ 1,801,365	\$ 1,947,365	\$ 2,367,315

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

CARTERET ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management				
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation				
Construction	795	814	828	934
Educational Services				
Finance and Insurance				
Health Care and Social Assistance				
Information				
Management of Companies and Enterprises				
Manufacturing				
Mining				
Other Services (except Public Administration)	4,396	4,602	6,473	6,844
Professional, Scientific, and Technical Services				
Public Administration				
Real Estate Rental and Leasing				
Retail	2,155,184	1,855,379	1,965,670	2,470,143
Transportation and Warehousing				
Unclassified				
Utilities				
Wholesale	508,123	570,253	398,612	273,929
Grand Total	\$ 2,668,498	\$ 2,431,048	\$ 2,371,583	\$ 2,751,850

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

EAST ORANGE ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	36,102	37,237	35,315	23,175
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation				
Construction	38,675	33,213	27,958	7,640
Educational Services				
Finance and Insurance				
Health Care and Social Assistance				
Information	69,961	57,056	68,220	91,467
Management of Companies and Enterprises				
Manufacturing	193,888	176,827	145,707	116,503
Mining				
Other Services (except Public Administration)	14,151	17,263	27,814	31,892
Professional, Scientific, and Technical Services				
Public Administration				
Real Estate Rental and Leasing				
Retail	1,827,023	2,181,528	2,489,754	2,739,334
Transportation and Warehousing				
Unclassified	18,564	22,245	5,155	
Utilities				
Wholesale	615,774	621,881	413,381	342,695
Grand Total	\$ 2,814,138	\$ 3,147,251	\$ 3,213,304	\$ 3,352,706

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

ELIZABETH ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ 1,164	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	30,468	29,848	28,941	32,473
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation	79,691	76,553	47,311	93,824
Construction	165,194	122,559	141,380	110,569
Educational Services			8,565	38,514
Finance and Insurance				
Health Care and Social Assistance				
Information	522,595	466,509	314,544	432,573
Management of Companies and Enterprises				
Manufacturing	462,552	394,933	183,716	291,693
Mining				
Other Services (except Public Administration)	213,397	210,417	171,111	200,346
Professional, Scientific, and Technical Services	2,116	1,950	1,461	2,969
Public Administration				
Real Estate Rental and Leasing	9,351	9,435	3,793	11,093
Retail	14,169,148	11,651,528	9,472,162	11,521,303
Transportation and Warehousing				
Unclassified				
Utilities				
Wholesale	570,758	569,168	652,957	774,969
Grand Total	\$ 16,226,433	\$ 13,532,899	\$ 11,025,942	\$ 13,510,325

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

GLOUCESTER CITY ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
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	1,600,972	2,101,303	2,363,291	3,259,556
Transportation and Warehousing				
Unclassified	1,872	1,606	740	204
Utilities				
Wholesale	64,075	53,755	89,348	112,446
Grand Total	\$ 1,666,919	\$ 2,156,664	\$ 2,453,379	\$ 3,372,205

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

GUTTENBERG ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
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	7,812	5,074	3,992	3,637
Public Administration				
Real Estate Rental and Leasing				
Retail	58,939	54,955	48,209	55,552
Transportation and Warehousing				
Unclassified				
Utilities				
Wholesale				
Grand Total	\$ 66,751	\$ 60,029	\$ 52,201	\$ 59,189
¹ Collected at reduced Sales Tax rate for certain retail sales made by certified vendors				

HILLSIDE ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management				
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation				
Construction	578	12	502	
Educational Services				
Finance and Insurance				
Health Care and Social Assistance				
Information	57,296	64,591	62,744	82,622
Management of Companies and Enterprises				
Manufacturing	214,814	153,158	97,395	190,531
Mining				
Other Services (except Public Administration)	83,266	84,178	75,564	88,347
Professional, Scientific, and Technical Services				
Public Administration				
Real Estate Rental and Leasing				
Retail	1,192,621	1,269,399	1,375,302	1,961,884
Transportation and Warehousing				
Unclassified				
Utilities				
Wholesale	605,466	591,427	298,080	403,758
Grand Total	\$ 2,154,042	\$ 2,162,765	\$ 1,909,587	\$ 2,727,142

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

IRVINGTON ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
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	45	2		
Information	93,353	111,400	96,110	98,104
Management of Companies and Enterprises				
Manufacturing	22,609	39,378	35,390	15,863
Mining				
Other Services (except Public Administration)	14,897	14,316	4,287	5,530
Professional, Scientific, and Technical Services				
Public Administration				
Real Estate Rental and Leasing				
Retail	1,129,847	1,290,057	1,599,258	1,935,246
Transportation and Warehousing				
Unclassified				
Utilities				
Wholesale	15,030	7,679		
Grand Total	\$ 1,275,782	\$ 1,462,832	\$ 1,735,045	\$ 2,054,743

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

JERSEY CITY ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ 1,831	\$ 1,146	\$ 820	\$ 36,883
Administrative and Support and Waste Management				
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation	5,725	5,662	3,038	4,096
Construction	53,779	43,167	49,072	60,534
Educational Services				
Finance and Insurance	18,452	17,299	25,882	23,820
Health Care and Social Assistance	170			
Information	560,702	502,941	385,133	446,370
Management of Companies and Enterprises				
Manufacturing	142,020	136,246	136,873	165,436
Mining				
Other Services (except Public Administration)	127,383	121,519	121,476	152,236
Professional, Scientific, and Technical Services	40,490	16,617	736	178
Public Administration				
Real Estate Rental and Leasing	86,742	82,728	91,518	107,565
Retail	13,062,043	12,548,884	12,060,650	13,968,494
Transportation and Warehousing	6,388	5,803	7,041	7,589
Unclassified	23,264	25,061	32,043	50,716
Utilities				
Wholesale	1,500,574	1,204,359	1,102,993	1,254,179
Grand Total	\$ 15,629,562	\$ 14,711,431	\$ 14,017,274	\$ 16,278,095

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

KEARNY ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ 7,955	\$ 11,269	\$ 12,044
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	47,582	39,217	32,212	21,455
Management of Companies and Enterprises				
Manufacturing	948,957	1,011,092	987,951	1,154,677
Mining				
Other Services (except Public Administration)	103,574	107,122	111,533	171,995
Professional, Scientific, and Technical Services				
Public Administration				
Real Estate Rental and Leasing				
Retail	1,587,644	1,839,473	1,918,482	2,443,804
Transportation and Warehousing				
Unclassified	1,444	1,185	740	
Utilities				
Wholesale	268,274	282,435	169,306	277,138
Grand Total	\$ 2,957,475	\$ 3,288,480	\$ 3,231,493	\$ 4,081,112

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

LAKESWOOD ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ 141,403	\$ 142,254	\$ 159,777	\$ 197,037
Administrative and Support and Waste Management	7,087	5,767	5,063	5,869
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation	81,142	51,902	17,892	752
Construction	447,532	377,542	305,579	376,141
Educational Services				
Finance and Insurance	1,683	1,641	1,561	1,774
Health Care and Social Assistance	38,263	41,661	41,044	212
Information				
Management of Companies and Enterprises				
Manufacturing	1,550,764	1,604,485	1,788,794	2,050,025
Mining				
Other Services (except Public Administration)	565,274	516,625	533,972	685,766
Professional, Scientific, and Technical Services	59,841	45,396	38,173	68,014
Public Administration				
Real Estate Rental and Leasing	32,361	30,666	35,638	93,362
Retail	13,436,929	13,058,782	13,878,801	19,182,093
Transportation and Warehousing	66	57	59	89
Unclassified	146,097	114,346	190,541	267,455
Utilities	54,227	59,011	88,842	121,125
Wholesale	3,886,198	3,820,854	3,727,672	4,138,700
Grand Total	\$ 20,448,867	\$ 19,870,988	\$ 20,813,406	\$ 27,188,414

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

LONG BRANCH ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management				
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation	12,931	10,424	5,894	7,866
Construction	130,507	126,477	187,379	146,429
Educational Services				
Finance and Insurance	3,919	4,389	4,408	5,691
Health Care and Social Assistance				
Information				
Management of Companies and Enterprises				
Manufacturing	69,639	45,254	47,037	33,349
Mining				
Other Services (except Public Administration)	84,930	60,526	61,615	72,515
Professional, Scientific, and Technical Services				
Public Administration				
Real Estate Rental and Leasing	232		2,467	2,768
Retail	2,137,937	2,216,202	2,484,122	3,072,149
Transportation and Warehousing				
Unclassified				
Utilities				
Wholesale	502,747	504,303	358,528	379,878
Grand Total	\$ 2,942,840	\$ 2,967,575	\$ 3,151,450	\$ 3,720,645

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

MILLVILLE ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ 41	\$ 24	\$ 30	\$ 64
Administrative and Support and Waste Management				
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation	31,248	34,449	13,784	19,436
Construction				
Educational Services				
Finance and Insurance				
Health Care and Social Assistance				
Information	56,771	60,369	61,960	64,820
Management of Companies and Enterprises				
Manufacturing	176,868	187,912	208,513	298,541
Mining				
Other Services (except Public Administration)	30,836	24,748	17,553	22,213
Professional, Scientific, and Technical Services	32,173	31,408	56,473	54,452
Public Administration				
Real Estate Rental and Leasing				
Retail	3,736,793	3,742,807	4,177,593	4,680,543
Transportation and Warehousing				
Unclassified	17,792	18,206	4,809	11,159
Utilities				
Wholesale				
Grand Total	\$ 4,082,521	\$ 4,099,923	\$ 4,540,715	\$ 5,151,229

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

MOUNT HOLLY ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
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	79	86	49	55
Information	8,477	8,610	6,010	6,241
Management of Companies and Enterprises				
Manufacturing	255,681	258,243	261,404	354,582
Mining				
Other Services (except Public Administration)	46,506	45,122	39,619	48,174
Professional, Scientific, and Technical Services				
Public Administration	45	32	6	4
Real Estate Rental and Leasing	44,724	36,023	44,125	60,567
Retail	1,266,081	1,369,658	1,519,435	2,302,709
Transportation and Warehousing				
Unclassified				
Utilities				
Wholesale	6,561	84	8	
Grand Total	\$ 1,628,154	\$ 1,717,858	\$ 1,870,656	\$ 2,772,332

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

NEW BRUNSWICK ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management				
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation				
Construction	89,647	18,043		1,329
Educational Services				
Finance and Insurance				
Health Care and Social Assistance				
Information	13,299	11,808	4,721	
Management of Companies and Enterprises				
Manufacturing	25,954	37,622	44,152	46,634
Mining				
Other Services (except Public Administration)	52,850	50,638	51,151	58,888
Professional, Scientific, and Technical Services	89	123	32	76
Public Administration				
Real Estate Rental and Leasing				
Retail	1,433,575	1,490,782	1,398,693	1,647,831
Transportation and Warehousing				
Unclassified	4,854	5,668	6,136	5,724
Utilities				
Wholesale	359,610	337,850	408,992	563,019
Grand Total	\$ 1,979,878	\$ 1,952,533	\$ 1,913,877	\$ 2,323,501

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

NEWARK ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ 4,459	\$ 13,829	\$ 18,125	\$ 29,650
Administrative and Support and Waste Management		5,184	9,831	11,803
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation		6,189	4,359	
Construction	101,463	191,469	190,561	262,771
Educational Services	1,620	3,469	1,797	3,094
Finance and Insurance	566	1,150	736	911
Health Care and Social Assistance		6		
Information	3,625	277,434	253,792	242,432
Management of Companies and Enterprises				
Manufacturing	283,850	586,656	626,865	702,100
Mining				
Other Services (except Public Administration)	75,512	229,167	227,010	293,463
Professional, Scientific, and Technical Services	3,146	6,286	4,481	14,478
Public Administration				
Real Estate Rental and Leasing	25,230	33,365	40,979	45,963
Retail	2,811,137	5,634,893	6,112,969	7,120,752
Transportation and Warehousing	883	2,459	3,954	3,595
Unclassified				
Utilities				
Wholesale	747,151	1,687,147	1,558,830	1,911,117
Grand Total	\$ 4,058,643	\$ 8,678,703	\$ 9,054,288	\$ 10,642,131

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

NORTH BERGEN ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	1,463	1,676	2,018	582
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation	20			
Construction	14,480	11,782	8,048	14,034
Educational Services				
Finance and Insurance				
Health Care and Social Assistance				
Information	141,396	135,034	133,266	152,075
Management of Companies and Enterprises				
Manufacturing	483,040	491,623	637,696	708,048
Mining				
Other Services (except Public Administration)	35,365	33,198	36,251	39,620
Professional, Scientific, and Technical Services	91,087	83,210	6,447	234
Public Administration				
Real Estate Rental and Leasing	889	870	618	714
Retail	5,962,612	6,061,062	6,909,538	7,452,722
Transportation and Warehousing				
Unclassified	657	847	206	484
Utilities				
Wholesale	621,284	524,438	408,010	512,681
Grand Total	\$ 7,352,293	\$ 7,343,740	\$ 8,142,097	\$ 8,881,191

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

NORTH WILDWOOD CITY ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management				
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation	5,276	2,918	319	1,558
Construction				
Educational Services				
Finance and Insurance				
Health Care and Social Assistance				
Information				
Management of Companies and Enterprises				
Manufacturing	149,517	154,314	163,422	205,757
Mining				
Other Services (except Public Administration)				
Professional, Scientific, and Technical Services				
Public Administration				
Real Estate Rental and Leasing				
Retail	343,069	478,118	672,336	914,084
Transportation and Warehousing				
Unclassified				
Utilities				
Wholesale				
Grand Total	\$ 497,862	\$ 635,350	\$ 836,077	\$ 1,121,400

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

ORANGE ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management				
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation				
Construction				
Educational Services	490	58		
Finance and Insurance				
Health Care and Social Assistance				
Information	133,693	140,393	122,516	88,155
Management of Companies and Enterprises				
Manufacturing	12,827	7,853		
Mining				
Other Services (except Public Administration)	5,121	2,037	2,344	2,583
Professional, Scientific, and Technical Services				
Public Administration				
Real Estate Rental and Leasing				
Retail	1,087,957	1,246,897	1,375,445	1,561,962
Transportation and Warehousing				
Unclassified				
Utilities				
Wholesale	932,662	908,695	529,786	570,583
Grand Total	\$ 2,172,751	\$ 2,305,933	\$ 2,030,090	\$ 2,223,284

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

PASSAIC ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management				
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation				
Construction	37,900	50,358	46,741	54,371
Educational Services				
Finance and Insurance	10,923	7,344	7,568	7,607
Health Care and Social Assistance				
Information	62,535	60,371	57,882	50,157
Management of Companies and Enterprises				
Manufacturing	86,724	85,834	70,729	79,549
Mining				
Other Services (except Public Administration)	23,737	27,137	20,366	30,346
Professional, Scientific, and Technical Services	10,730	9,361	10,525	13,748
Public Administration				
Real Estate Rental and Leasing	571			
Retail	4,390,980	4,299,338	5,056,373	5,835,653
Transportation and Warehousing	9,519	7,821	3,950	1,491
Unclassified	1,960	1,707	1,368	1,992
Utilities				
Wholesale	135,088	83,938	28,213	74,624
Grand Total	\$ 4,770,666	\$ 4,633,210	\$ 5,303,714	\$ 6,149,538

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

PATERSON ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ 1,825	\$ 5,910	\$ 11,729	\$ 19,952
Administrative and Support and Waste Management	21,214	21,802	14,828	18,992
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation	2,097	2,052	782	1,334
Construction	164,731	174,296	119,014	145,524
Educational Services				
Finance and Insurance				
Health Care and Social Assistance				
Information	411,529	437,438	254,437	219,026
Management of Companies and Enterprises				
Manufacturing	294,763	315,054	335,379	336,515
Mining				
Other Services (except Public Administration)	931,376	946,762	885,324	1,270,254
Professional, Scientific, and Technical Services	15,848	17,584	17,714	18,955
Public Administration				
Real Estate Rental and Leasing	545	552	319	341
Retail	9,239,443	9,071,486	10,587,070	12,152,004
Transportation and Warehousing		11,374	9,548	3,337
Unclassified	27,632	24,592	32,369	33,340
Utilities				
Wholesale	1,961,373	1,760,914	1,644,459	1,917,064
Grand Total	\$ 13,072,374	\$ 12,789,817	\$ 13,912,971	\$ 16,136,639

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

PEMBERTON ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management				
Agriculture, Forestry, Fishing and Hunting	1,728	1,746	2,209	2,370
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)	21,121	19,353	20,340	22,658
Professional, Scientific, and Technical Services				
Public Administration				
Real Estate Rental and Leasing				
Retail	487,353	596,357	841,297	1,127,862
Transportation and Warehousing				
Unclassified				
Utilities				
Wholesale	49,529	84,314	54,358	82,679
Grand Total	\$ 559,731	\$ 701,769	\$ 918,204	\$ 1,235,569

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

PERTH AMBOY ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ 5,352	\$ 7,050	\$ 6,991	\$ 11,961
Administrative and Support and Waste Management	7,368	8,445	17,882	21,519
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation				
Construction	61,941	53,104	133,154	188,580
Educational Services	6,172	5,038	2,855	3,816
Finance and Insurance				
Health Care and Social Assistance				
Information	46,943	49,842	47,617	47,729
Management of Companies and Enterprises				
Manufacturing	834,823	862,170	599,687	638,322
Mining				
Other Services (except Public Administration)	64,580	59,570	113,212	109,017
Professional, Scientific, and Technical Services				
Public Administration				
Real Estate Rental and Leasing				
Retail	1,662,469	1,852,410	1,954,805	2,404,487
Transportation and Warehousing				
Unclassified	26,638	12,008	30,968	34,018
Utilities				
Wholesale	178,035	214,535	160,318	179,808
Grand Total	\$ 2,894,322	\$ 3,124,171	\$ 3,067,489	\$ 3,639,257

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

PHILLIPSBURG ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management				
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation	7	6		5
Construction				
Educational Services				
Finance and Insurance				
Health Care and Social Assistance	68	35	8	16
Information				
Management of Companies and Enterprises				
Manufacturing	10,898	11,575	12,309	15,430
Mining				
Other Services (except Public Administration)	75,145	63,790	58,002	68,734
Professional, Scientific, and Technical Services				
Public Administration				
Real Estate Rental and Leasing				
Retail	689,944	804,129	1,078,014	1,690,783
Transportation and Warehousing				
Unclassified				
Utilities				
Wholesale	45,036	8,359		
Grand Total	\$ 821,098	\$ 887,894	\$ 1,148,333	\$ 1,774,967

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

PLAINFIELD ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	47,707	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
Management of Companies and Enterprises				
Manufacturing				176
Mining				
Other Services (except Public Administration)	8,027	26,922	22,389	33,749
Professional, Scientific, and Technical Services	3,986	9,077	7,653	10,428
Public Administration				
Real Estate Rental and Leasing				
Retail	418,053	1,015,699	1,258,997	1,653,062
Transportation and Warehousing				
Unclassified				
Utilities				
Wholesale	237,066	595,554	495,059	680,165
Grand Total	\$ 714,839	\$ 1,790,520	\$ 1,822,119	\$ 2,417,938

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

PLEASANTVILLE ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	2,708	2,247	2,476	2,764
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation				
Construction	323,802	344,381	322,944	426,469
Educational Services				
Finance and Insurance				
Health Care and Social Assistance				
Information	1,422	2,041	2,161	67,697
Management of Companies and Enterprises				
Manufacturing	349,212	337,577	329,807	9,540
Mining				
Other Services (except Public Administration)	86,860	76,743	78,763	105,571
Professional, Scientific, and Technical Services	107			
Public Administration				
Real Estate Rental and Leasing				
Retail	4,033,109	3,687,687	4,388,368	5,083,771
Transportation and Warehousing				
Unclassified				
Utilities				
Wholesale	1,674,554	1,285,574	1,109,301	1,404,666
Grand Total	\$ 6,471,774	\$ 5,736,249	\$ 6,233,820	\$ 7,100,478

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

ROSELLE BORO ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
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	7,399			
Management of Companies and Enterprises				
Manufacturing	20,292	14,039	6,433	19,846
Mining				
Other Services (except Public Administration)	9,547	4,909	5,597	7,722
Professional, Scientific, and Technical Services				
Public Administration				
Real Estate Rental and Leasing				
Retail	1,261,431	1,383,900	1,524,996	1,963,784
Transportation and Warehousing				
Unclassified				
Utilities				
Wholesale	96,565	63,334	51,189	70,382
Grand Total	\$ 1,395,234	\$ 1,466,182	\$ 1,588,216	\$ 2,061,734

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

TRENTON ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	135	686	747	62
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation	1,334	4,012	123	23
Construction	4,088	7,073	6,943	8,180
Educational Services				
Finance and Insurance			5,908	13,284
Health Care and Social Assistance	365	2,625	296	67
Information		9,744	10,504	10,037
Management of Companies and Enterprises				
Manufacturing	60,375	110,161	147,315	264,269
Mining				
Other Services (except Public Administration)	29,100	6,427	4,574	5,092
Professional, Scientific, and Technical Services			253	401
Public Administration				
Real Estate Rental and Leasing				
Retail	596,116	1,339,771	1,698,375	2,268,367
Transportation and Warehousing				
Unclassified	2			
Utilities				
Wholesale	556,911	947,222	1,005,387	1,155,722
Grand Total	\$ 1,248,426	\$ 2,427,720	\$ 2,880,425	\$ 3,725,504

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

UNION CITY ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	10,661	9,402	6,919	11,235
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation	4,861	4,087	1,961	3,698
Construction				
Educational Services				
Finance and Insurance				
Health Care and Social Assistance				
Information	122,060	111,462	81,002	85,769
Management of Companies and Enterprises				
Manufacturing	6,192	5,979	3,902	4,430
Mining				
Other Services (except Public Administration)				
Professional, Scientific, and Technical Services	9,860			
Public Administration				
Real Estate Rental and Leasing				
Retail	1,167,873	1,330,693	1,577,083	1,974,681
Transportation and Warehousing				
Unclassified	10,278	8,946	8,291	8,991
Utilities				
Wholesale	74,334	64,511	58,819	72,578
Grand Total	\$ 1,406,118	\$ 1,535,081	\$ 1,737,978	\$ 2,161,384

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

VINELAND ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management	3,042	1,652	1,309	1,199
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation	1,119	2,938	5,069	5,507
Construction	67,115	84,454	104,245	130,902
Educational Services				
Finance and Insurance				
Health Care and Social Assistance	12,211	11,140	4,556	7,037
Information	172,037	119,486	73,994	100,667
Management of Companies and Enterprises				
Manufacturing	605,455	490,054	455,197	291,814
Mining				
Other Services (except Public Administration)	120,263	108,976	99,167	122,833
Professional, Scientific, and Technical Services	21,503	20,054	13,241	19,221
Public Administration				
Real Estate Rental and Leasing	54,545	45,446	51,921	52,602
Retail	7,530,104	7,156,894	7,826,458	8,834,683
Transportation and Warehousing				
Unclassified	1,862	2,688	2,696	4,053
Utilities	8			
Wholesale	1,023,361	950,156	605,506	732,996
Grand Total	\$ 9,612,625	\$ 8,993,938	\$ 9,243,358	\$ 10,303,514

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

WEST NEW YORK ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management				
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation	5,075	3,870	773	
Construction				
Educational Services	8,677	5,252	4,085	3,939
Finance and Insurance	2,922	2,823	4,221	3,357
Health Care and Social Assistance				
Information	313,976	324,404	271,443	306,890
Management of Companies and Enterprises				
Manufacturing	45,846	47,131	60,915	66,121
Mining				
Other Services (except Public Administration)	8,245	8,591	6,495	8,614
Professional, Scientific, and Technical Services	3,505	3,726	2,312	3,676
Public Administration				
Real Estate Rental and Leasing				
Retail	1,101,707	1,216,685	1,304,655	1,757,933
Transportation and Warehousing				
Unclassified	5,538	7,447	4,467	6,026
Utilities				
Wholesale	591,535	574,340	590,522	694,322
Grand Total	\$ 2,087,026	\$ 2,194,270	\$ 2,249,887	\$ 2,850,878

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

WEST WILDWOOD BORO ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management				
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation	2,462	3,547	3,785	4,112
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	\$ 2,462	\$ 3,547	\$ 3,785	\$ 4,112

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

WILDWOOD CITY ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ 2,403	\$ 2,764	\$ 614	\$ 2,445
Administrative and Support and Waste Management				
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation	5,648	3,463	156	3,288
Construction	21,343	33,051	37,209	43,265
Educational Services				
Finance and Insurance				
Health Care and Social Assistance				
Information				
Management of Companies and Enterprises				
Manufacturing	163,285	161,384	200,573	273,406
Mining	5,773	4,716	10,940	23,089
Other Services (except Public Administration)	2,683	2,833	1,365	29
Professional, Scientific, and Technical Services	17,452	18,069		
Public Administration				
Real Estate Rental and Leasing		9,238	8,689	8,651
Retail	565,170	704,588	909,728	1,254,290
Transportation and Warehousing	97,052	10,411		
Unclassified				
Utilities				
Wholesale	190,562	174,604	203,326	272,364
Grand Total	\$ 1,071,370	\$ 1,125,121	\$ 1,372,602	\$ 1,880,828

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

WILDWOOD CREST BORO ¹ NAICS Industry	Sales Tax Collected			
	TY2018	TY2019	TY2020	TY2021
Accommodation and Food Services	\$ 1,247	\$ 1,302	\$ 610	\$ 755
Administrative and Support and Waste Management				
Agriculture, Forestry, Fishing and Hunting				
Arts, Entertainment, and Recreation	1,898	743	1,251	1,641
Construction				
Educational Services				
Finance and Insurance				
Health Care and Social Assistance				
Information				
Management of Companies and Enterprises				
Manufacturing	4,742	4,889	3,984	5,502
Mining				
Other Services (except Public Administration)	877	1,016	1,026	2,279
Professional, Scientific, and Technical Services				
Public Administration				
Real Estate Rental and Leasing				
Retail	10,921	11,839	12,525	11,740
Transportation and Warehousing				
Unclassified				
Utilities				
Wholesale				
Grand Total	\$ 19,685	\$ 19,789	\$ 19,397	\$ 21,918

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 from Room Rentals	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
TY2018	\$ 31,204,713	\$ 4,854,007	\$ 36,059,175	\$ 12,467,521	\$ 8,331,562
TY2019	34,145,038	5,109,029	39,254,066	13,694,155	9,559,867
TY2020	15,905,987	2,086,646	17,992,632	6,341,697	4,927,036
TY2021	30,821,131	4,331,113	35,154,103	12,317,168	7,463,207