SALES AND USE TAX REVIEW COMMISSION
RECOMMENDATION PURSUANT TO P.L. 1999, C. 416

BILL NUMBER:    DATE OF INTRODUCTION:
S-1418      March 3, 2008

SPONSOR: DATE OF RECOMMENDATION:
Senator Sarlo     April 17, 2008

IDENTICAL BILL:
A-1950

COMMITTEE:
Senate Budget and Appropriations Committee

DESCRIPTION:
The Bill makes revisions to a number of aspects of the Sales and Use Tax Act (N.J.S.A.
54:32B-1 et seq.) in an effort to conform New Jersey’s law with various provisions of the
Streamlined Sales and Use Tax Act of which New Jersey is a member. Areas of change
include definitions relating to telecommunications, direct mail, sales price and fur
clothing.

ANALYSIS:
The Commission is aware of the State’s current obligations under the Streamlined Sales
and Use Tax Agreement and recognizes the need for conforming legislation to pass. As
this Bill has is a pure effort in that regard, in that it offers no ancillary amendments, the
Commission supports its passage.

RECOMMENDATION:
The Commission recommends enactment of this Bill as currently written.

COMMISSION MEMBERS FOR PROPOSAL: 7
COMMISSION MEMBERS AGAINST PROPOSAL: 0
COMMISSION MEMBERS ABSTAINING: 0