



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
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NOTICE: REDUCTION IN RATE FOR OUTDOOR ADVERTISING FEE
Effective July 1, 2006
(N.J.S.A. 54:4-11.1)

Effective July 1, 2004, the law imposed a 6% Outdoor Advertising Fee on gross amounts collected by a retail seller for advertising space on an outdoor advertising sign (billboard).

The law provides that for the period between July 1, 2006 and June 30, 2007, the Outdoor Advertising Fee is reduced to 4%. The Fee will continue to be reported and remitted on a quarterly basis using form OAF-100, which will be revised to reflect the new rate. Revised September, 2006 and December, 2006 forms containing the 4% rate will be mailed to you in August, 2006.

Questions concerning the Outdoor Advertising Fee may be directed to the Division's Regulatory Services Branch, at 609-292-5994. If you are no longer subject to the Fee, in order to end your eligibility with the Division, please go to: www.nj.gov/njbgs and click on "Changes and Updates" Tax/Employer File.