



# Newspapers, Magazines, Periodicals & New Jersey Sales Tax

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## Introduction

This publication explains the New Jersey Sales and Use Tax rules for sales of newspapers, magazines, and periodicals.

## Exempt Publications

The following are exempt from Sales and Use Tax:

- Newspapers;
- Magazines and periodicals sold by subscription (print or digital);
- Single copies of magazines *sold digitally* (single copies in printed form are taxable);
- Membership periodicals distributed by a nonprofit organization to its members.

## Newspapers, Magazines, and Periodicals

A *newspaper* is a publication that is printed and distributed regularly at daily, weekly, or other short intervals to distribute news of current events to the public (advertising is not considered to be news). It may also contain other material such as articles, photographs, comic strips, editorials, etc.

The following are some examples of exempt newspapers:

- *The Asbury Park Press*;
- *The Star-Ledger*;
- *The Wall Street Journal*;
- *Burlington County Times*;
- *The New York Times*;
- *USA Today*;
- *Camden County Courier Post*;
- *The Philadelphia Inquirer*;
- *Barron's*.

*Magazines and periodicals* are publications that are published at regular intervals of at least four times per year and contain news or information of interest to the public, an organization, or group of persons. Each issue must have content similar to previous and subsequent issues. Each one must be similar in style and format so it's clear it's one of a series.

The following are some examples of magazines and periodicals:

- *National Geographic* (monthly);
- *TV Guide* (weekly);
- *People Magazine* (monthly);
- *Superman* (comic books);
- *Reader's Digest* (monthly);
- *Newsweek* (news magazine).

Another factor that is considered in determining if a publication qualifies as a newspaper, magazine, or periodical is whether it meets the guidelines for periodical mailing privileges from the United States Postal Service.

## **Taxable Publications**

Publications that do not qualify as a newspaper, magazine, or periodical are taxable. Magazine or periodicals that are not sold by subscription are also taxable. The following are examples of additional taxable publications:

- Books (printed or digital);
- Catalogs;
- Circulars;
- Corporate reports issued to stockholders;
- Fliers;
- Guides or handbooks;
- Handbills;
- Maps;
- One shot magazines (printed one time with no subsequent issues);
- Price or order books;
- Printed sales messages;
- Programs;
- Real estate brokers' listings;
- Scorecards;
- Shopping guides.

## **Collectibles**

Newspapers, magazines, and periodicals that sell for more than the original selling price are considered collectible items and are taxable. For example, a first edition of a *Superman* comic book, sold for more than the original price, would be subject to tax as a collectible.

## **Sales and Giveaways**

Publishers sometimes give subscribers the chance to buy items. For example, a newspaper may give subscribers the option to *buy* a company sports bottle. If stated separately on the bill, the charge for the sports bottle is taxable, but the subscription is exempt. When a publisher buys merchandise for resale, it gives a completed **Resale Certificate** ([Form ST-3](#)) or **Streamlined Sales and Use Tax Agreement Certificate of Exemption** ([Form ST-SST](#)) to the supplier and does not pay Sales Tax. The publisher must complete all fields on the exemption certificate in order to claim the exemption. The publisher collects Sales Tax from the subscriber on sales of taxable items.

When a publisher buys taxable items to be used as promotional items and/or giveaways, it must pay Sales Tax on those items. For example, if *The Asbury Park Press* gives the subscriber a coffee mug with its logo on it *free of charge*, no Sales Tax is collected from the subscriber. The publisher pays Sales Tax on the coffee mugs when they are purchased.

If the publisher buys items with a completed **Form ST-3** or **Form ST-SST** that it later uses as promotional items and/or giveaways, it owes Use Tax on the purchase price of the items. For more information, see [ANJ-7](#), *Use Tax in New Jersey*, and Tax Topic Bulletin [S&U-6](#), *Sales Tax Exemption Administration*.

## **Display Racks/Cases**

If a publisher provides a retailer with a taxable item, such as a display rack or case, that must be returned, the tax treatment depends on whether there is a charge for using it. If there is no charge for the use of the display rack or case, the publisher does not charge the retailer Sales Tax. The publisher must then pay Use Tax on the cost of the display rack or case if (1) it is delivered to a location in New Jersey and (2) the publisher purchased it without paying Sales Tax. If there is a charge for the display rack or case, it is considered a [lease or rental](#), and the amount of tax depends on the length of the agreement.

## **Other**

**Advertising.** Advertising services for use directly and primarily for publication in newspapers, magazines, and periodicals are exempt from Sales Tax. Likewise, the sale of advertising material to be published in newspapers is exempt. Charges for the sale of the advertising space are exempt from Sales Tax.

**Printing and Publishing.** The sale of machinery or equipment used directly and primarily in publishing newspapers is exempt from Sales Tax. This exemption also applies to the sale of such machinery or equipment used by a commercial printer in producing periodicals, books, forms, cards, etc., for sale. Printers and publishers buy machinery and equipment without paying Sales Tax by giving their supplier a completed **Exempt Use Certificate** ([Form ST-4](#)) or **Streamlined Sales and Use Tax Agreement Certificate of Exemption** ([Form ST-SST](#)).

However, charges for installation or maintenance contracts for the machinery and equipment are taxable. Supplies used with the machinery as well as wrapping equipment and supplies are exempt when purchased with **Form ST-4** or **Form ST-SST**. Supplies that are not used directly and primarily in the production process are taxable.

For more information, see Tax Topic Bulletin [S&U-9](#), *Business Purchases*, [ANJ-18](#), *Printing & Publishing Industries & New Jersey Sales Tax*, and Technical Bulletin [TB-58](#), *Newspaper Production Exemption*.

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