

SENATE, No. 1026

STATE OF NEW JERSEY

218th LEGISLATURE

INTRODUCED JANUARY 22, 2018

Sponsored by:

Senator ANTHONY M. BUCCO

District 25 (Morris and Somerset)

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SYNOPSIS

Exempts sale of recreational safety helmets from sales and use tax.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 10/25/2019)

1 AN ACT providing an exemption from the sales and use tax for sales
2 of recreational safety helmets, supplementing P.L.1966, c.30
3 (C.54:32B-1 et seq.).
4

5 **BE IT ENACTED** *by the Senate and General Assembly of the State*
6 *of New Jersey:*
7

8 1. a. Receipts from sales of recreational safety helmets are
9 exempt from the tax imposed under the "Sales and Use Tax Act,"
10 P.L.1966, c.30 (C.54:32B-1 et seq.).

11 b. As used in this section, "recreational safety helmet" means
12 any helmet or other protective headgear that (1) meets the standards
13 prescribed by or pursuant to the laws requiring operators of
14 bicycles, motorcycles, motorized bicycles, roller skates, and
15 skateboards to wear such helmets or headgear; (2) is designed by
16 the manufacturer to be worn while engaged in the activity of
17 downhill skiing or the operation of a toboggan, sled, snowboard, or
18 similar means of transport over snow-covered terrain; and (3) is
19 designed by the manufacturer to be worn while engaged in a sport
20 activity including, but not limited to, football, hockey and baseball.
21 "Recreational safety helmet" also shall include equestrian protective
22 helmets.
23

24 2. This act shall take effect immediately and apply to sales
25 made on or after the first day of the third month following
26 enactment.
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28
29 STATEMENT
30

31 This bill allows an exemption from the sales and use tax for sales
32 of recreational safety helmets. As defined in the bill, recreational
33 safety helmet includes helmets or protective headgear 1) worn by
34 operators of bicycles, motorcycles, motorized bicycles, roller
35 skates, and skateboards; 2) designed by the manufacturer to be worn
36 while engaged in downhill skiing or the operation of a toboggan,
37 sled, snowboard, or similar means of transport over snow-covered
38 terrain; and (3) designed by the manufacturer to be worn while
39 engaged in a sport activity, including but not limited to football,
40 hockey and baseball, and equestrian protective helmets.