

# SENATE, No. 1026

## STATE OF NEW JERSEY 218th LEGISLATURE

INTRODUCED JANUARY 22, 2018

**Sponsored by:**

**Senator ANTHONY R. BUCCO**

**District 25 (Morris and Somerset)**

**SYNOPSIS**

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

**CURRENT VERSION OF TEXT**

As introduced.



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.