

ASSEMBLY, No. 3937

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED APRIL 13, 2020

Sponsored by:

Assemblyman RONALD S. DANCER

District 12 (Burlington, Middlesex, Monmouth and Ocean)

SYNOPSIS

Allows 45 day extension for filing a return under the sales tax during state of emergency related to COVID-19 pandemic.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT allowing a 45 day extension for filing a return under the
2 sales tax during state of emergency related to the COVID-19
3 pandemic.

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

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8 1. Notwithstanding sections 17 and 18 of P.L.1966, c.30
9 (C.54:32B-17 and C.54:32B-18) or any other provision of law to the
10 contrary, for the time that Executive Order No. 103 of 2020 is in
11 effect, every person required to collect or pay tax and file a return
12 under the "Sales and Use Tax Act," P.L.1966, c.30, shall be allowed
13 a 45 day extension from the date a return or payment is due.

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15 2. This act shall take effect immediately and apply for the
16 duration that Executive Order No. 103 of 2020 is in effect.

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STATEMENT

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21 This bill allows a 45 day extension for filing sales tax returns and
22 making the payment of the taxes collected. Generally, sales tax
23 returns must be filed with the Division of Taxation on a quarterly
24 basis and payments of sales tax collections must be made on either
25 a quarterly or monthly basis.

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27 On March 9, 2020, the Governor declared a state of emergency
28 due to the COVID-19 pandemic. Because of the pandemic, the cash
29 flow of many businesses has been disrupted thereby hampering the
30 ability of many businesses to pay the sales tax they collected and
31 file their returns. The extension allowed by this bill provides a form
of relief to such businesses.