Sponsored by:
Assemblywoman AURA K. DUNN
District 25 (Morris and Somerset)

SYNOPSIS
Provides temporary sales and use tax exemption for sales of alcoholic beverages by craft alcoholic beverage manufacturer.

CURRENT VERSION OF TEXT
As introduced.
AN ACT providing a temporary sales and use tax exemption for sales of alcoholic beverages by a craft alcoholic beverage manufacturer.

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

1. a. Notwithstanding the provisions of P.L.1966, c.30 (C.54:32B-1 et seq.) to the contrary, receipts from the sale of alcoholic beverages are exempt from the tax imposed under section 3 of the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-3) if those alcoholic beverages are sold by a craft alcoholic beverage manufacturer during the exclusion period to a purchaser.

b. As used in this section:
   “Craft alcoholic beverage manufacturer” means the holder of a limited brewery license, restricted brewery license, plenary winery license, farm winery license, out-of-State winery license, cidery and meadery license, or craft distillery license issued pursuant to R.S.33:1-10.
   "Exclusion period” means the period of time following the Governor’s public declaration of a state of emergency pursuant to Executive Order No. 103 of 2020, or any extension thereof, until it is determined by the Governor that an emergency no longer exists.

2. This act shall take effect immediately and apply to sales made on or after the seventh day following enactment.

STATEMENT

This bill provides a temporary sales and use tax exemption for sales of alcoholic beverages by a craft alcoholic beverage manufacturer to a purchaser.

The exemption would last for the duration of the exclusion period, which is defined in the bill as the period of time following the Governor’s public declaration of a state of emergency pursuant to Executive Order No. 103 of 2020, or any extension thereof, until it is determined by the Governor that an emergency no longer exists.

The bill defines craft alcoholic beverage manufacturer as the holder of a limited brewery license, restricted brewery license, plenary winery license, farm winery license, out-of-State winery license, cidery and meadery license, or craft distillery license.