

ASSEMBLY, No. 91

STATE OF NEW JERSEY

Introduced Pending Technical Review by Legislative Counsel

PRE-FILED FOR INTRODUCTION IN THE 1996 SESSION

By Assemblyman ROONEY

1 AN ACT providing a sales and use tax exemption for certain
2 environmentally necessary equipment and apparatus and
3 supplementing P.L.1966, c.30 (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 "Generation 4 dry cleaning equipment"
9 as defined in section 1 of P.L. , c. (C.) (now before the
10 Legislature as Assembly Bill No. 1917 of 1994), and equipment and
11 apparatus necessary to convert or retrofit existing dry cleaning
12 equipment, for use directly and exclusively for the control or
13 elimination of perchlorethylene emissions, or the reduction of such
14 emissions to levels specified pursuant to P.L. , c. (C.)
15 (now before the Legislature as Assembly Bill, No. 1917 of 1994), are
16 exempt from the tax imposed under the "Sales and Use Tax Act,"
17 P.L.1966, c.30 (C.54:32-B-1 et seq.).

18 This exemption shall not apply to tools or supplies used in
19 connection with the installation or maintenance of equipment or
20 apparatus described in this subsection.

21 b. The director, in conjunction with the Commissioner of the
22 Department of Environmental Protection, shall promulgate regulations,
23 pursuant to the "Administrative Procedure Act," P.L.1968, c.410
24 (C.52:14B-1 et seq.), to specifically identify, or to provide guidelines
25 for the identification of, the equipment and apparatus which shall
26 qualify for the exemption from taxation provided by this act. In
27 addition, the director shall promulgate such other regulations as are
28 deemed necessary and appropriate for the administration of this act.
29

30 2. This act shall take effect sixty days following enactment, but
31 shall remain inoperative until the enactment into law of P.L. , c.
32 (C.)(now before the Legislature as Assembly Bill No. 1917 of
33 1994) or legislation of substantially similar effect.

STATEMENT

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

This bill would exempt from the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.), certain air pollution equipment and apparatus.

Under this bill, the sale of new dry cleaning equipment, and equipment or apparatus necessary to convert or retrofit existing dry cleaning equipment, for use directly and exclusively for the control or elimination of perchlorethylene emissions, or the reduction of such emissions to levels specified pursuant to companion legislation, would be exempt from the sales and use tax.

The purpose of this bill is to assist dry cleaning businesses in their efforts to comply with federal and State environmental protection laws which require the implementation of technologies and procedures for the reduction, control or elimination of perchlorethylene at the source, thereby minimizing the threat posed to the public health, safety, and welfare of the citizens of this State through the generation and flow of such pollution.

This bill would remain inoperative until the enactment of legislation requiring the replacement, conversion or retrofitting of dry cleaning equipment for the reduction, control or elimination of perchlorethylene emissions.

Exempts from sales and use tax certain environmentally necessary equipment and apparatus.

WITHDRAWN