

ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY, Nos. 825 and 1929

STATE OF NEW JERSEY

ADOPTED MARCH 20, 1997

Sponsored by Assemblymen ARNONE, IMPREVEDUTO
and MORAN

1 AN ACT exempting certain motor vehicles from the New Jersey sales
2 and use tax, and supplementing Title 54 of the Revised Statutes.

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

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7 1. Receipts from sales of motor vehicles certified to meet the
8 ultra low emissions vehicle standards or the super ultra low emissions
9 vehicle standards, as established by the California Air Resources Board
10 in Title 13 of the California Code of Regulations, or as established by
11 the United States Environmental Protection Agency, are exempt from
12 the tax imposed under the "Sales and Use Tax Act," P.L.1966, c.30
13 (C.54:32B-1 et seq.). For the purposes of this section, "motor vehicle"
14 includes all vehicles propelled otherwise than by muscular power,
15 excepting such vehicles as run only upon rails or tracks and motorized
16 bicycles, as defined pursuant to R.S.39:1-1.

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18 2. The Division of Taxation within the Department of the Treasury
19 may adopt, pursuant to the "Administrative Procedure Act," P.L.1968,
20 c.410 (C.52:14B-1, et seq.), any rules or regulations necessary for the
21 implementation of this act.

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23 3. This act shall take effect January 1 next following enactment,
24 and shall expire December 31 of the fourth calendar year following the
25 calendar year in which the act takes effect; provided, however, that
26 such expiration shall not affect the duty of any person required to
27 collect the tax during the effective period of this act, and shall not
28 adversely affect any actions taken by the director, pursuant to law,
29 after the expiration date to ensure that taxes due and owing during the
30 effective period of this act are collected and transmitted to the
31 director.

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3 Provides five-year sales and use tax exemption for vehicles that are
4 certified to meet certain emissions standards.