

ASSEMBLY, No. 2215

STATE OF NEW JERSEY

INTRODUCED JUNE 27, 1996

By Assemblymen GARCIA, R. SMITH, Assemblywoman Buono,  
Assemblyman Barnes, Assemblywoman Friscia, Assemblymen  
Green, Greenwald, Assemblywoman Turner, Assemblymen  
Romano, Azzolina, Roma and Assemblywoman Quigley

1 AN ACT allowing certain veterans organizations to make sales of food  
2 and beverages exempt from the sales and use tax, supplementing  
3 P.L.1966, c.30.

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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. Receipts from the sale of food and drink by, and at the premises  
9 of, a post or organization of war veterans, or auxiliary unit or society  
10 of a post or organization are exempt from the tax imposed under the  
11 "Sales and Use Tax Act" if the post, organization, unit or society is  
12 organized in this State and if no part of their net earnings inures to  
13 the benefit of any private stockholder or individual.

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15 2. This act shall take effect immediately but remain inoperative  
16 until the first day of the third month following enactment.

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STATEMENT

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21 This bill allows veterans organizations to make sales and use tax  
22 exempt sales of food and beverages. To make the exempt sales, the  
23 veterans organizations must be organized in this State, and no part of  
24 the organization's net earnings may inure to the benefit of a private  
25 stockholder or individual.

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30 Allows sales and use tax exemption for food and drink sales of  
31 veterans organizations.