

ASSEMBLY, No. 2873

STATE OF NEW JERSEY

INTRODUCED MAY 1, 1997

By Assemblymen ROCCO and BLEE

1 AN ACT providing an exemption for certain computer purchases
2 under the sales and use tax, supplementing P.L.1966, c.30.

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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 a computer for home use, personal
8 computer, laptop computer, auxiliary hardware, and educational
9 software to a New Jersey public or private school teacher or teaching
10 staff member for use within the State, are exempt from the tax
11 imposed under the "Sales and Use Tax Act," pursuant to such rules
12 and regulations and upon forms as shall be prescribed by the director,
13 in consultation with the Commissioner of Education.

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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 would provide New Jersey public and private school
22 teachers and teaching staff members a sales tax exemption for the
23 purchase of a home computer, personal computer, laptop computer,
24 auxiliary hardware, and educational software. The eligible teachers
25 and teaching staff members must be from public and private schools in
26 the State and the purchase must be used in the State.

27 The stores will maintain a record of the exempt sales on forms
28 prescribed by the Director of the Division of Taxation, in consultation
29 with the Commissioner of Education. Educators should have all the
30 advantages a computer can offer as a teaching tool.

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35 Provides New Jersey teachers a sales tax exemption for computer and
36 related purchases.