

P.L. 1997, CHAPTER 293, *approved January 8, 1998*
Senate, No. 1248 (*First Reprint*)

1 AN ACT concerning the "Sales and Use Tax Act," and amending and
2 supplementing P.L.1980, c.105.

3

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

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7 1. Section 28 of P.L.1980, c.105 (C.54:32B-8.16) is amended to
8 read as follows:

9 28. Receipts from sales of tangible personal property (except
10 automobiles, and except property incorporated in a building or
11 structure) for use and consumption directly and [exclusively] primarily
12 in the production for sale of tangible personal property on farms,
13 including stock, dairy, poultry, fruit, fur-bearing animals, and truck
14 farms, ranches, nurseries, greenhouses or other similar structures used
15 primarily for the raising of agricultural or horticultural commodities,
16 and orchards are exempt from the tax imposed under the Sales and
17 Use Tax Act.

18 (cf: P.L.1980, c.105, s.28)

19

20 2. (New section) The director shall adopt, pursuant to the
21 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq),
22 regulations concerning the implementation of section 1 of ¹[P.L.199...,
23 C. ... (C. ...) (before the Legislature as this bill.)] P.L. ... c. (C. ...)
24 (now before the Legislature as this bill).¹

25

26 3. This act shall take effect immediately.

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30 Exempts tangible personal property used directly and primarily on
31 farms from "Sales and Use Tax Act."

EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹ Senate SSV committee amendments adopted September 19, 1996.