

P.L. 1997, CHAPTER 333, *approved January 12, 1998*
Senate, No. 142

1 AN ACT exempting certain imprinting services performed on
2 manufacturing equipment from the sales and use tax, supplementing
3 P.L.1966, c.30.

4

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

7

8 1. Receipts from the following services are exempt from the "Sales
9 and Use Tax Act:" imprinting services performed on machinery,
10 apparatus or equipment for use or consumption directly and primarily
11 in the production of tangible personal property for sale by
12 manufacturing, processing, assembling or refining and exempt from
13 taxation pursuant to subsection a. of section 25 of P.L.1980, c.105
14 (C.54:32B-8.13).

15

16 2. This act shall take effect immediately but section 1 shall remain
17 inoperative until the first day of the second month following
18 enactment.

19

20

21

22

23 Exempts certain imprinting services on manufacturing equipment from
24 sales and use tax.