

ASSEMBLY COMMERCE AND ECONOMIC DEVELOPMENT
COMMITTEE

STATEMENT TO

ASSEMBLY, No. 1899

STATE OF NEW JERSEY

DATED: MARCH 14, 2022

The Assembly Commerce and Economic Development Committee reports favorably Assembly Bill No. 1899.

This bill would provide a sales and use tax exemption for purchases made by a small business between September 1, 2020 and March 31, 2021 to enable the business to conduct its normal indoor operations outdoors. The bill targets relief to small businesses that incurred costs for having to establish or expand outdoor operations during the fall of 2020 or winter of 2021 due to the COVID-19 pandemic. A small business would be entitled to a refund equal to the amount of sales tax paid for each qualified item purchased or service rendered. This exemption would cover purchases of products to melt or remove snow and ice, as well as tents, and space heaters.

This bill was pre-filed for introduction in the 2022-2023 session pending technical review. As reported, the bill includes the changes required by technical review, which has been performed.