

LEGISLATIVE FISCAL ESTIMATE

SENATE, No. 3180

STATE OF NEW JERSEY

222nd LEGISLATURE

DATED: JUNE 25, 2026

SUMMARY

- Synopsis:** Imposes tax on collection of consumer data in certain instances; dedicates portion of annual revenues to support 9-8-8 suicide prevention and behavioral health crisis hotline.
- Type of Impact:** Annual State revenue and cost increases.
- Agencies Affected:** Division of Taxation in the Department of the Treasury; Department of Human Services.

Office of Legislative Services Estimate

Fiscal Impact	Annual
State Revenue Increase	Indeterminate
State Cost Increase	Indeterminate

- The Office of Legislative Services (OLS) determines that imposing a tax on the collection of consumer data in certain instances will cause the State to experience an annual indeterminate increase in revenues. The OLS is unable to determine the actual increase in revenues that will result from the tax due to a lack of data concerning the number of commercial data collectors in the State and the number of New Jersey consumers whose data is being collected per month per collector.
- The bill also allows a commercial data collector to claim a credit for any taxes paid to another state for the collection of consumer data. Any tax credit claimed by a commercial data collector will proportionately reduce the amount of tax owed to the State, therefore reducing State revenues.
- The first \$60 million in revenue annually generated from the tax will support the State’s 9-8-8 Suicide and Crisis Lifeline, which will be appropriated to the Department of Human Services to support the costs associated with the provision and maintenance of crisis intervention services and crisis care coordination for individuals accessing the hotline.
- The workload of the Department of the Treasury will increase annually by an indeterminate amount to administer this new tax.



BILL DESCRIPTION

This bill imposes a tax on the collection of consumer data in certain instances.

Under the bill, a taxpayer who is a commercial data collector that collects consumer data on at least one million New Jersey consumers per month will be subject to the tax.

The amount of tax imposed on the commercial data collector is determined by the number of New Jersey consumers whose data is collected by the commercial entity each month. The bill provides that a New Jersey consumer includes any consumer whose data indicates that the individual has a New Jersey home address, a New Jersey mailing address, or an Internet protocol address connected with a New Jersey location. A commercial data collector may submit evidence to the Department of the Treasury to prove that the consumer is not a New Jersey consumer.

The bill sets the following tax schedule:

Number of New Jersey Consumers Per Month	Amount of Tax Due
1 million or more, but less than 2 million	\$0.05 per consumer
2 million or more, but less than 3 million	\$50,000, plus \$0.10 per consumer
3 million or more, but less than 4 million	\$150,000, plus \$0.15 per consumer
4 million or more, but less than 5 million	\$300,000, plus \$0.20 per consumer
5 million or more, but less than 6 million	\$500,000, plus \$0.25 per consumer
6 million or more, but less than 7 million	\$750,000, plus \$0.30 per consumer
7 million or more, but less than 8 million	\$1,050,000, plus \$0.35 per consumer
8 million or more, but less than 9 million	\$1,400,000, plus \$0.40 per consumer
9 million or more, but less than 10 million	\$1,800,000, plus \$0.45 per consumer
10 million or more	\$2,250,000, plus \$0.50 per consumer

Additionally, the bill allows a commercial data collector to claim a credit for any taxes paid to another state for the collection of consumer data. Any credit granted will be in an amount equal to the tax paid to that state for each New Jersey consumer whose data is subject to such tax.

The bill dedicates the first \$60 million in revenue annually generated from the tax to support the State’s 9-8-8 Suicide and Crisis Lifeline. The funds will be appropriated to the Department of Human Services to support the costs associated with the provision and maintenance of crisis intervention services and crisis care coordination for individuals accessing the hotline.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

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Additionally, the bill allows a commercial data collector to claim a credit for any taxes paid to another state for the collection of consumer data, which will be in an amount equal to the tax paid to that state for each New Jersey consumer whose data is subject to such tax. Any tax credit claimed by a commercial data collector will proportionately reduce the amount of tax owed to the State, therefore reducing State revenues.

The first \$60 million in revenue annually generated from the tax will support the State's 9-8-8 Suicide and Crisis Lifeline. The funds will be appropriated to the Department of Human Services to support the costs associated with the provision and maintenance of crisis intervention services and crisis care coordination for individuals accessing the hotline.

The OLS also notes that the workload of the Department of the Treasury will increase annually by an indeterminate amount to administer this new tax.

Section: Revenue, Finance and Appropriations
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This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).