

ASSEMBLY, No. 3416

STATE OF NEW JERSEY 215th LEGISLATURE

INTRODUCED OCTOBER 18, 2012

Sponsored by:

Assemblywoman L. GRACE SPENCER

District 29 (Essex)

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District 36 (Bergen and Passaic)

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District 1 (Atlantic, Cape May and Cumberland)

SYNOPSIS

Provides certain exemptions from sales and use tax for hybrid electric vehicles, compressed natural gas vehicles, and equipment used for refueling or recharging certain vehicles.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT concerning the taxation of certain vehicles and refueling
2 and recharging equipment, and supplementing P.L.1966, c.30
3 (C54:32B-1 et seq.).

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

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8 1. a. Receipts from sales of motor vehicles fueled exclusively
9 by compressed natural gas are exempt to the extent of 50 percent of
10 the tax imposed under the "Sales and Use Tax Act," P.L.1966, c.30
11 (C.54:32B-1 et seq.).

12 b. The Commissioner of Environmental Protection shall certify
13 to the State Treasurer the make and model of those motor vehicles
14 that are fueled exclusively by compressed natural gas and thereby
15 eligible for the exemption provided pursuant to subsection a. of this
16 section.

17
18 2. a. Receipts from sales of hybrid electric vehicles are exempt
19 to the extent of 50 percent of the tax imposed under the "Sales and
20 Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.).

21 b. The Commissioner of Environmental Protection shall certify
22 to the State Treasurer the make and model of those motor vehicles
23 that are hybrid electric vehicles and thereby eligible for the
24 exemption provided pursuant to subsection a. of this section.

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26 3. Receipts from sales of equipment used exclusively for
27 refueling a compressed natural gas vehicle or recharging an electric
28 vehicle are exempt from the tax imposed under the "Sales and Use
29 Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.).

30
31 4. The Department of the Treasury, in consultation with the
32 Department of Environmental Protection, shall adopt rules and
33 regulations pursuant to the "Administrative Procedure Act,"
34 P.L.1968, c.410 (C.52:14B-1 et seq.), necessary to implement the
35 provisions of this act.

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37 5. This act shall take effect on the first day of the fourth month
38 next following the date of enactment.

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41 STATEMENT

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43 This bill would provide that the sale of hybrid electric vehicles
44 and motor vehicles fueled exclusively by compressed natural gas
45 would be exempt from half of the tax imposed under the "Sales and
46 Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.). The bill would
47 also provide that the sale of equipment used exclusively to refuel
48 compressed natural gas vehicles or to recharge electric vehicles

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- 1 would be fully exempt from the tax imposed under the “Sales and
- 2 Use Tax Act.”