

ASSEMBLY, No. 4101

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED MAY 7, 2020

Sponsored by:

Assemblyman RONALD S. DANCER

District 12 (Burlington, Middlesex, Monmouth and Ocean)

SYNOPSIS

Provides sales and use tax exemption for sales of certain game birds to certain persons licensed to operate semiwild shooting preserves.

CURRENT VERSION OF TEXT

As introduced.



1 **AN ACT** providing a sales and use tax exemption for sales of certain
2 game birds to certain persons licensed to operate semiwild
3 shooting preserves, supplementing P.L.1966, c.30 (C.54:32B-1 et
4 seq.).

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

8
9 1. a. Receipts from sales of pheasant, partridge, and quail that
10 are made to the operator of a semiwild shooting preserve by a
11 person engaged in the propagation and sale of game birds, and that
12 are liberated, by the operator of the semiwild shooting preserve, on
13 land within the boundaries of the semiwild shooting preserve,
14 during the period prescribed for the taking of pheasant, partridge, or
15 quail in a semiwild state, are exempt from the tax imposed by the
16 “Sales and Use Tax Act,” P.L.1966, c.30 (C.54:32B-1 et seq.).

17 b. (1) Notwithstanding the provisions of subsection a. of this
18 section, a person engaged in the propagation and sale of game birds
19 shall charge and collect the tax imposed by P.L.1966,
20 c.30 (C.54:32B-1 et seq.) from the operator of the semiwild
21 shooting preserve on sales of pheasant, partridge, and quail at the
22 rate then in effect, and the tax shall be returned as a refund to the
23 operator of the semiwild shooting preserve by the filing of a claim
24 with the director for a refund of the sales and use tax paid.

25 (2) The filing of a claim for refund in accordance with this
26 subsection shall be made by the operator of a semiwild shooting
27 preserve on forms furnished by the director, and shall be
28 accompanied by information and documentation that the director
29 determines to be necessary to demonstrate:

30 the date and amount of tax paid on the sale of the pheasant,
31 partridge, and quail,

32 the pheasant, partridge, or quail were liberated, by the operator
33 of the semiwild shooting preserve, on land within the boundaries of
34 the semiwild shooting preserve, during the period prescribed for the
35 taking of pheasant, partridge, or quail in a semiwild state, and

36 the operator of the semiwild shooting preserve procured a tag for
37 each liberated pheasant, partridge, or quail from the Division of
38 Fish and Wildlife in the Department of Environmental Protection in
39 accordance with R.S.23:3-32.

40 (3) The director shall review each claim for refund made in
41 accordance with this subsection, and shall make a determination
42 regarding the issuance of a refund and the amount to be returned as
43 a refund for the sales and use tax paid on sales of pheasant,
44 partridge, and quail based on the tax separately stated on the sales
45 slip, invoice, receipt, or other statement or memorandum given to
46 the operator of the semiwild shooting preserve at the time of
47 purchase and any rules and regulations that may be prescribed by
48 the director.

1 (4) If upon examination of a claim for refund made in
2 accordance with this subsection the director determines the tax
3 previously paid shall be returned to the operator of a semiwild
4 shooting preserve, the amount determined to be returned shall be
5 credited against any State tax liability of the operator of the
6 semiwild shooting preserve and, if there is no liability, the amount
7 shall be refunded to the operator of the semiwild shooting preserve.

8 (5) If upon examination of a claim for refund made in
9 accordance with this subsection the director rejects the claim, in
10 whole or in part, the director shall make an order accordingly and
11 serve notice to the operator of the semiwild shooting preserve who
12 filed the claim.

13 c. For purposes of this section:

14 "Operator of a semiwild shooting preserve" means the owner or
15 lessee of any land within this State that is designated as a semiwild
16 shooting preserve who has applied for and been granted a license to
17 operate a semiwild shooting preserve by the Division of Fish and
18 Wildlife in the Department of Environmental Protection that is
19 maintained in good standing;

20 "Period prescribed for the taking of pheasant, partridge, or quail
21 in a semiwild state" means the annual period prescribed by
22 R.S.23:3-32 for the taking of pheasant, partridge, or quail in a
23 semiwild state by shooting;

24 "Person engaged in the propagation and sale of game birds"
25 means a person engaged in the propagation or sale, or the
26 propagation and sale, of games birds who has applied for and been
27 granted a propagation and sales permit by the Division of Fish and
28 Wildlife in the Department of Environmental Protection that is
29 maintained in good standing;

30 "Semiwild shooting preserve" means any land within this State,
31 the boundaries of which have been identified on a current tax
32 assessor's map submitted to the Division of Fish and Wildlife in the
33 Department of Environmental Protection by the operator of the
34 semiwild shooting preserve as part of the operator's application for
35 license, on which pheasant, partridge, or quail, or any of them, are
36 permitted to be taken by shooting during the period prescribed for
37 the taking of pheasant, partridge, or quail in a semiwild state, and
38 which is posted with signs prescribed by the Division of Fish and
39 Wildlife in the Department of Environmental Protection at intervals
40 of not more than 500 feet; and

41 "State tax liability" means a liability for a "state tax" as that term
42 is defined by R.S.54:48-2.

43 d. Notwithstanding the provisions of the "Administrative
44 Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.) to the
45 contrary, the director may adopt immediately upon filing with the
46 Office of Administrative Law such rules and regulations as the
47 director determines to be necessary to implement the provisions of
48 this section, which rules and regulations shall be effective for a

1 period not to exceed 360 days following the effective date of
2 P.L. , c. (C.) (pending before the Legislature as this bill)
3 and may thereafter be amended, adopted, or readopted by the
4 director in accordance with the requirements of P.L.1968, c.410.

5
6 2. This act shall take effect immediately and apply to receipts
7 received from all sales made on or after the date of enactment.
8

9
10 STATEMENT
11

12 This bill provides a sales and use tax exemption for sales of
13 pheasant, partridge, and quail to certain persons licensed to operate
14 semiwild shooting preserves.

15 The bill provides that for the exemption to apply the sale of the
16 pheasant, partridge, and quail must be made to the operator of a
17 semiwild shooting preserve by a person engaged in the propagation
18 and sale of game birds. Additionally, for the exemption to apply the
19 game birds must be liberated by the operator of the semiwild
20 shooting preserve, on land within the boundaries of the preserve,
21 during the annual period prescribed for the taking of pheasant,
22 partridge, or quail in a semiwild state by shooting.

23 The bill provides that to receive the benefit of the exemption the
24 operator of the semiwild shooting preserve must pay the applicable
25 tax at the rate in effect on eligible sales, and then file a claim for
26 refund with the Director of the Division of Taxation in the
27 Department of the Treasury. The bill requires claims for refund to
28 be made on forms furnished by the director, and to be accompanied
29 by information and documentation demonstrating:

- 30 -- the date and amount of tax paid on the sale of the game birds,
31 -- the game birds were liberated by the operator of the semiwild
32 shooting preserve, on land within the boundaries of the preserve,
33 during the annual period prescribed for taking pheasant, partridge,
34 or quail in a semiwild state by shooting, and
35 -- a tag for each liberated game bird was procured from the
36 Division of Fish and Wildlife in the Department of Environmental
37 Protection.

38 The bill requires the Director of the Division of Taxation to
39 review each claim for refund, and to make a determination
40 regarding the issuance of a refund based on the tax separately stated
41 on the sales slip, invoice, receipt, or other statement or
42 memorandum given to the operator of the semiwild shooting
43 preserve at the time of purchase and any rules and regulations that
44 may be prescribed by the director.

45 The bill authorizes the Director of the Division of Taxation to
46 adopt rules and regulations necessary to effectuate the purposes of
47 the bill, and allows for the immediate filing of those rules and

1 regulations with the Office of Administrative Law, effective for a
2 period not to exceed 360 days following the bill's effective date.

3 The bill takes effect immediately and applies to receipts received
4 from all sales made on or after the date of enactment.

5 For purposes of the bill, a "semiwild shooting preserve" is any
6 land within this State, the boundaries of which have been identified
7 on a current tax assessor's map submitted to the Division of Fish
8 and Wildlife by the operator of the semiwild shooting preserve as
9 part of the operator's application for license, on which pheasant,
10 partridge, or quail, or any of them, are permitted to be taken by
11 shooting during the period prescribed for the taking of pheasant,
12 partridge, or quail in a semiwild state, and which is posted with
13 signs prescribed by the Division of Fish and Wildlife at intervals of
14 not more than 500 feet. The bill defines "operator of a semiwild
15 shooting preserve" as the owner or lessee of any land within this
16 State that is designated as a semiwild shooting preserve who has
17 applied for and been granted a license to operate a semiwild
18 shooting preserve by the Division of Fish and Wildlife that is
19 maintained in good standing.