

ASSEMBLY, No. 4193

STATE OF NEW JERSEY 219th LEGISLATURE

INTRODUCED JUNE 1, 2020

Sponsored by:

Assemblywoman AURA K. DUNN

District 25 (Morris and Somerset)

SYNOPSIS

Provides temporary sales and use tax exemption for sales of alcoholic beverages by craft alcoholic beverage manufacturer.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT providing a temporary sales and use tax exemption for
2 sales of alcoholic beverages by a craft alcoholic beverage
3 manufacturer.

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

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8 1. a. Notwithstanding the provisions of P.L.1966, c.30
9 (C.54:32B-1 et seq.) to the contrary, receipts from the sale of
10 alcoholic beverages are exempt from the tax imposed under section
11 3 of the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-3) if
12 those alcoholic beverages are sold by a craft alcoholic beverage
13 manufacturer during the exclusion period to a purchaser.

14 b. As used in this section:

15 "Craft alcoholic beverage manufacturer" means the holder of a
16 limited brewery license, restricted brewery license, plenary winery
17 license, farm winery license, out-of-State winery license, cidery and
18 meadery license, or craft distillery license issued pursuant to
19 R.S.33:1-10.

20 "Exclusion period" means the period of time following the
21 Governor's public declaration of a state of emergency pursuant to
22 Executive Order No. 103 of 2020, or any extension thereof, until it
23 is determined by the Governor that an emergency no longer exists.

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25 2. This act shall take effect immediately and apply to sales
26 made on or after the seventh day following enactment.

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29 STATEMENT

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31 This bill provides a temporary sales and use tax exemption for
32 sales of alcoholic beverages by a craft alcoholic beverage
33 manufacturer to a purchaser.

34 The exemption would last for the duration of the exclusion
35 period, which is defined in the bill as the period of time following
36 the Governor's public declaration of a state of emergency pursuant
37 to Executive Order No. 103 of 2020, or any extension thereof, until
38 it is determined by the Governor that an emergency no longer
39 exists.

40 The bill defines craft alcoholic beverage manufacturer as the
41 holder of a limited brewery license, restricted brewery license,
42 plenary winery license, farm winery license, out-of-State winery
43 license, cidery and meadery license, or craft distillery license.