

ASSEMBLY ENVIRONMENT AND SOLID WASTE COMMITTEE

STATEMENT TO

ASSEMBLY, No. 4899

with committee amendments

STATE OF NEW JERSEY

DATED: FEBRUARY 22, 2021

The Assembly Environment and Solid Waste Committee reports favorably and with committee amendments Assembly Bill No. 4899.

This bill, as amended by the committee, extends the incentives for the purchase of new plug-in electric vehicles provided by P.L.2019, c.362 (C.48:25-1 et al.) to include plug-in electric motorcycles. To provide for the expansion of these incentives, the bill removes the term “light duty” from the name of the incentive program established pursuant to P.L.2019, c.362 and makes various other technical and clarifying changes in the law.

The bill would also exempt receipts from the sale of plug-in electric motorcycles from the State Sales and Use Tax. Current law provides this exemption for zero emission vehicles. The Commissioner of Environmental Protection would be required to certify to the State Treasurer the make and model of plug-in electric motorcycles that are eligible for the sales tax exemption provided by the bill.

The bill defines a "plug-in electric motorcycle" as a motorcycle that has a battery or equivalent energy storage device that can be charged from an electricity supply external to the motorcycle with an electric plug.

COMMITTEE AMENDMENTS:

The committee amendments to the bill:

(1) require the Commissioner of Environmental Protection to certify to the State Treasurer the make and model of plug-in electric motorcycles that are eligible for the sales tax exemption provided in the bill;

(2) provide that the sales tax exemption provided by the bill would apply to sales of plug-in electric motorcycles occurring on or after the first day of the fourth month following the date the bill is enacted into law; and

(3) make a technical correction to the title.