

[First Reprint]

SENATE, No. 3452

STATE OF NEW JERSEY
219th LEGISLATURE

INTRODUCED FEBRUARY 11, 2021

Sponsored by:

Senator STEPHEN M. SWEENEY

District 3 (Cumberland, Gloucester and Salem)

Senator JAMES BEACH

District 6 (Burlington and Camden)

SYNOPSIS

Reduces alcoholic beverage tax rate on cider and low-percentage alcohol by volume liquors.

CURRENT VERSION OF TEXT

As reported by the Senate Law and Public Safety Committee on May 20, 2021, with amendments.



(Sponsorship Updated As Of: 6/21/2021)

1 AN ACT reducing the alcoholic beverage tax rate on cider and low-
2 percentage alcohol by volume liquors, amending R.S.54:43-1.

3

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

6

7 1. R.S.54:43-1 is amended to read as follows:

8 54:43-1. Tax rates. There are hereby levied and imposed upon
9 any sale of alcoholic beverages made within this State or upon any
10 delivery of alcoholic beverages made within or into this State the
11 following excise taxes:

12 a. Beer ~~---~~From July 1, 1990 through June 30, 1992, at the rate
13 of \$0.10 a gallon or fraction thereof and on or after July 1, 1992, at
14 the rate of ~~]~~ ¹\$0.12 a gallon or fraction thereof.

15 b. Liquors ~~---~~From July 1, 1990 through June 30, 1992, at the
16 rate of \$4.20 a gallon, on or after July 1, 1992 through July 31,
17 2009, at the rate of \$4.40 a gallon and on or after August 1, 2009, at
18 the rate of ~~]~~ ¹\$5.50 a gallon , except that liquors containing less
19 than ¹[eight] 9.9¹ percent of alcohol by volume shall be taxed at
20 \$0.12 a gallon.

21 c. (Deleted by amendment, P.L.1972, c.53.)

22 d. (Deleted by amendment, P.L.1972, c.53.)

23 e. Wines, vermouth and sparkling wines ~~---~~From July 1, 1990
24 through June 30, 1992, at the rate of \$0.50 a gallon, on or after July
25 1, 1992 through July 31, 2009, at the rate of \$0.70 a gallon; and on
26 or after August 1, 2009, at the rate of ~~]~~ ¹\$0.875 a gallon, provided
27 however, that cider containing at least three and two-tenths per
28 centum (3 2/10 %) of alcohol by volume but not more than 7 per
29 centum (7%) of alcohol by volume shall be taxed at the rate of
30 ~~[\$0.15]~~ \$0.12 a gallon.

31 (cf: P.L.2009, c.71, s.1)

32

33 2. This act shall take effect the first day of the fourth month
34 following enactment.

EXPLANATION – Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹Senate SLP committee amendments adopted May 20, 2021.