

SENATE, No. 3773

STATE OF NEW JERSEY
220th LEGISLATURE

INTRODUCED MAY 8, 2023

Sponsored by:
Senator VIN GOPAL
District 11 (Monmouth)
Senator JOSEPH A. LAGANA
District 38 (Bergen and Passaic)

SYNOPSIS

Provides sales and use tax exemption for sales of books at school book fairs.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT providing a sales and use tax exemption for sales of books
2 at school book fairs, and supplementing P.L.1966, c.30
3 (C.54:32B-1 et seq.).
4

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

8 1. a. Receipts from the sale of books at school book fairs shall
9 be exempt from the tax imposed under the “Sales and Use Tax Act,”
10 P.L.1966, c.30 (C.54:32B-1 et seq.).

11 b. As used in this section, “school book fair” means a fair held
12 at an elementary or secondary school, at which the sale of books is
13 offered exclusively to the students at that school and to the parents
14 and guardians of those students.
15

16 2. This act shall take effect on the first day of the fourth month
17 next following the date of enactment.
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19

20 STATEMENT

21

22 This bill provides a sales and use tax exemption for the sale of
23 books at school book fairs. The bill defines “school book fair” as a
24 fair held at an elementary or secondary school, at which the sale of
25 books is offered exclusively to the students at that school and to the
26 parents and guardians of those students.