

SENATE, No. 3860

STATE OF NEW JERSEY
220th LEGISLATURE

INTRODUCED MAY 15, 2023

Sponsored by:
Senator EDWARD DURR
District 3 (Cumberland, Gloucester and Salem)

SYNOPSIS

Exempts cribs, child restraint systems, nursing bottles, and strollers from sales and use tax.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT exempting the sales of select baby products from taxation
2 under the “Sales and Use Tax” 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:*
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8 1. a. Receipts from sales of the following baby products 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 (1) cribs;
12 (2) child restraint systems;
13 (3) nursing bottles, nipples, and funnels; and
14 (4) strollers.

15 b. As used in this section:

16 “Child restraint system” means any device that is designed to
17 protect, hold, or restrain an infant while riding in a motor vehicle to
18 prevent or minimize injury and conforms with federal motor vehicle
19 safety standards.

20 “Crib” means a bed or containment designed to accommodate an
21 infant.

22 “Stroller” means a non-motorized, wheeled vehicle designed to
23 push or otherwise transport an infant including, but not limited to, a
24 carriage, folding-type umbrella stroller, or full-size stroller.
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26 2. This act shall take effect immediately.
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29 STATEMENT
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31 This bill exempts select baby products from the “Sales and Use
32 Tax Act.” Currently, the purchases of certain baby items such as
33 cribs; child restraint systems; nursing bottles, nipples, and funnels;
34 and strollers are subject to the sales and use tax. The bill would
35 exempt these items from the tax to help reduce the costs of caring
36 for an infant child. The bill defines a “child restraint system” as
37 any device that is designed to protect, hold, or restrain an infant
38 while riding in a motor vehicle to prevent or minimize injury and
39 conforms with federal motor vehicle safety standards. The bill also
40 defines a “crib” as a bed or containment designed to accommodate
41 an infant and a “stroller” as a non-motorized, wheeled vehicle
42 designed to push or otherwise transport an infant including, but not
43 limited to, a carriage, folding-type umbrella stroller, or full-size
44 stroller.