

ASSEMBLY, No. 5429

STATE OF NEW JERSEY

221st LEGISLATURE

INTRODUCED MARCH 10, 2025

Sponsored by:

Assemblywoman ANDREA KATZ

District 8 (Atlantic and Burlington)

SYNOPSIS

Exempts sales of reusable bags from sales and use tax.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT providing a sales and use tax exemption for sales of
2 reusable bags and supplementing P.L.1966, c.30 (C.54:32B-1 et
3 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 sales of reusable carryout bags are exempt
9 from the tax imposed under the “Sales and Use Tax Act”, P.L.1966,
10 c.30 (C.54:32B-1 et seq.).

11 b. As used in this section, “reusable carryout bag” means a
12 carryout bag that: (1) is made of polypropylene, PET nonwoven
13 fabric, nylon, cloth, hemp product, or other machine washable
14 fabric; (2) has stitched handles; and (3) is designed and
15 manufactured for multiple reuse.

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17 2. This act shall take effect immediately and shall apply to the
18 receipts received from all sales made on or after the first day of the
19 fourth month next following enactment.

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22 STATEMENT

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24 This bill provides a sales and use tax exemption for sales of
25 reusable carryout bags. For purposes of the bill, a “reusable
26 carryout bag” means a carryout bag that:

- 27 • is made of polypropylene, PET nonwoven fabric, nylon,
28 cloth, hemp product, or other machine washable fabric;
29 • has stitched handles; and
30 • is designed and manufactured for multiple reuse.