

SENATE, No. 4805

STATE OF NEW JERSEY
222nd LEGISLATURE

INTRODUCED OCTOBER 15, 2026

Sponsored by:

Senator JAMES W. HOLZAPFEL

District 10 (Monmouth and Ocean)

Senator ANTHONY M. BUCCO

District 25 (Morris and Passaic)

SYNOPSIS

Establishes annual sales tax holiday during week of Thanksgiving.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 10/15/2026)

1 AN ACT establishing an annual exemption period under the sales
2 and use tax for certain retail sales and supplementing P.L.1966,
3 c.30 (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 retail sales of tangible personal property
9 that are purchased by an individual for personal, nonbusiness use
10 are exempt from the tax imposed under the “Sales and Use Tax
11 Act,” P.L.1966, c.30 (C.54:32B-1 et seq.) if the sale occurs during
12 the exemption period.

13 b. As used in this section, “exemption period” means the period
14 of time between 12:01 am on the Sunday preceding Thanksgiving
15 and 11:59 pm on the Saturday after Thanksgiving of each year.
16

17 2. Notwithstanding the provisions of the “Administrative
18 Procedure Act,” P.L.1968, c.410 (C.52:14B-1 et seq.) to the
19 contrary, the Director of the Division of Taxation in the Department
20 of the Treasury may adopt, immediately upon filing with the Office
21 of Administrative Law, such regulations as the director deems
22 necessary to implement the provisions of section 1 of P.L. , c.
23 (C.) (pending before the Legislature as this bill) and to
24 maintain compliance with the Streamlined Sales and Use Tax
25 Agreement, which regulations shall be effective for a period not to
26 exceed 180 days from the date of filing. The regulations may
27 therefore be amended, adopted, or readopted by the director as the
28 director deems necessary in accordance with P.L.1968, c.410.
29

30 3. This act shall take effect immediately and shall apply to retail
31 sales made during exemption periods occurring at least 30 days
32 following the date of enactment.
33

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35 STATEMENT

36

37 This bill establishes an annual sales tax holiday for certain retail
38 sales made during the week of Thanksgiving of each year.

39 Under the bill, retail sales of tangible personal property
40 purchased by an individual for personal use will be exempt from the
41 State’s sales and use tax if purchased during the Sunday before
42 Thanksgiving through the Saturday after Thanksgiving of each year.